

CHAPTER 131

(Senate Bill 342)

AN ACT concerning

Garrett County – Beer Tax – Repeal

FOR the purpose of repealing the county tax on beer sold or delivered in Garrett County; and generally relating to the repeal of the county tax on beer in Garrett County.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 5–102 and 5–105

Annotated Code of Maryland

(2004 Replacement Volume and 2005 Supplement)

BY repealing

Article – Tax – General

Section 5–304 and 13–1028

Annotated Code of Maryland

(2004 Replacement Volume and 2005 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – General

5–102.

(a) Except as provided in § 5–104 of this subtitle, a tax is imposed on any alcoholic beverage in the State.

(b) A tax is imposed on each person who sells or consigns an alcoholic beverage in the State from a jurisdiction outside the State, if the Comptroller finds that, in connection with the solicitation, sale, and distribution of alcoholic beverages, the jurisdiction:

(1) requires a tax, assessment, or charge that is greater for alcoholic beverages consigned from a Maryland licensee or permit holder than the amount required for alcoholic beverages consigned from a licensee or permit holder in another jurisdiction; and

(2) discriminates in fact against the licensee or permit holder of the State.

(c) (1) [(i) Except as provided in subparagraph (ii) of this paragraph, a] A county, municipal corporation, special taxing district, or other political subdivision of the State may not impose a tax on any alcoholic beverage.