

[(ii) A tax is imposed on beer sold or delivered in Garrett County in addition to the tax imposed by the State under subsection (a) of this section.]

(2) The Comptroller may not impose the tax under subsection (b) of this section on a person who has distillery plants in this and another state.

5-105.

(a) Except as provided in subsection [(e)] (D) of this section, the alcoholic beverage tax rate for distilled spirits is:

(1) \$1.50 for each gallon or 39.63 cents for each liter; and

(2) if distilled spirits contain a percentage of alcohol greater than 100 proof, an additional tax, for each 1 proof over 100 proof, of 1.5 cents for each gallon or 0.3963 cents for each liter.

(b) Except as provided in subsection [(e)] (D) of this section, the alcoholic beverage tax rate for wine is 40 cents for each gallon or 10.57 cents for each liter.

(c) Except as provided in subsection [(e)] (D) of this section, the alcoholic beverage tax rate on beer is 9 cents for each gallon or 2.3778 cents for each liter.

[(d) The Garrett County beer tax rate is, in addition to the rate under subsection (c) of this section:

(1) 2 cents for a beer container of 12 ounces or less or 0.3549 liters or less;

(2) 3 cents for a beer container of more than 12 ounces or 0.3549 liters but not more than 23 ounces or 0.6802 liters;

(3) 4 cents for a beer container of more than 23 ounces or 0.6802 liters but not more than 31 ounces or 0.9168 liters;

(4) 6 cents for a beer container of more than 31 ounces or 0.9168 liters but not more than 40 ounces or 1.183 liters; and

(5) 7 cents for a gallon or fraction of a gallon for a beer container of more than 40 ounces or 1.183 liters.]

[(e)] (D) The tax imposed under § 5-102(b) of this subtitle shall equal the amount that the discriminating jurisdiction charges a Maryland licensee or permit holder.

[5-304.

(a) A person who sells or delivers beer into Garrett County shall pay the Garrett County beer tax authorized under § 5-102(c)(1)(ii) of this title:

(1) to the county liquor control board before the person sells or delivers the beer for consumption in the county; and

(2) by a method other than by tax stamps and in the manner that the county liquor control board requires.