

State Agricultural Products - Wine Tax

FOR the purpose of repealing a certain State tax exception that establishes a tax on wine that is produced by a Class 3 or Class 4 winery ~~and--is--made~~ which makes wine from State agricultural products or fermented-by and that is fermented by the winery using State agricultural products; and making this an emergency Act.

BY repealing and reenacting, with amendments,

Article 2B - Alcoholic Beverages
Section 133
Annotated Code of Maryland
(1981 Replacement Volume and 1984 Supplement)

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

Article 2B - Alcoholic Beverages

133.

(a) A tax is imposed on all distilled spirits and other alcoholic beverages except beer sold or delivered by a manufacturer or wholesaler to any retail dealer in this State.

(b) [Except as provided in subsection (g) of this section, and] ~~THIS SECTION IS SUBJECT TO~~ SUBJECT TO THE PROVISIONS OF subsection (d) of this section, the amount of the tax is:

(1) In the case of wine, 40 cents per gallon or 10.57 cents per liter; and

(2) In the case of alcoholic beverages other than beer or wine, \$1.50 per gallon or 39.63 cents per liter.

(c) (1) The taxes imposed by this section shall be paid by the manufacturer, wholesaler or dispensary to the Comptroller by the tenth day of each calendar month following the sale or delivery of the beverages taxed under this section.

(2) Payments of the tax shall be accompanied by a statement under oath on forms prescribed by the Comptroller showing all distilled spirits, wines and other alcoholic beverages, except beer, sold or delivered during the previous month.

(3) Before any such alcoholic beverages are removed from the place of business or warehouse of the manufacturer or wholesaler for delivery to any retail dealer there shall be affixed thereto tax stamps obtained from the Comptroller showing the amount of tax imposed.