

(4) The taxes imposed by this section shall also apply to alcoholic beverages sold at county liquor stores or dispensaries.

(d) (1) The tax imposed by this section applies to all alcoholic beverages which do not contain a greater percentage of alcohol than the standard of proof provided in the Internal Revenue Code, § 2809.

(2) If any alcoholic beverages shall contain any alcohol in excess of the standard of proof therein provided, the rate of taxation under subsection (b)(1) or (b)(2) of this section shall be increased proportionately.

(e) Nothing contained in this section shall apply to the manner of payment of the tax imposed herein with respect to sales of alcoholic beverages to Class E or Class F retail dealers in this State.

(f) In this section, the term "tax stamps" includes decalcomanias, certificates or other identification devices selected for use by the Comptroller.

[(g) From July 1, 1982, through June 30, 1987, only, if a winery is classified as a Class 3 or Class 4 winery under Section 5 of this article and makes wine from agricultural products grown in this State, the tax is 2 cents per gallon or .528 cents per liter on the wine fermented by the winery from agricultural products grown in this State.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 9, 1985.

CHAPTER 31

(Senate Bill 750)

AN ACT concerning

Dorchester County - Alcoholic Beverages - Sales

FOR the purpose of establishing a Sunday (on-sale) time for Class B beer licenses and beer and light wine licenses and Class D beer licenses in Dorchester County; providing that Class B