

CHAPTER 755

(House Bill 902)

AN ACT concerning

Alcoholic Beverages - Charity Wine Auction

FOR the purpose of creating a 1-day wine auction permit to be issued to charitable organizations in certain counties and Baltimore City; defining a charitable organization; authorizing the State Comptroller to issue the permit; establishing a permit fee, premises where an auction may be conducted, and limiting the number of auctions a charity may hold under this permit; providing for the sources for receiving wine before auction and for the distribution procedure of wine to the purchaser after auction; requiring the holder to file a report containing certain information and pay the wine taxes to the State Comptroller within a certain period of time; providing that the State Comptroller may require a prepayment of a sum to cover the anticipated wine tax due; authorizing retailers to purchase wine at the auction in certain quantities and sell it; providing that all wines delivered are subject to sales tax; authorizing the State Comptroller to adopt rules and regulations to carry out the provisions of this Act; and generally relating to the creation of a wine auction permit.

BY adding to

Article 2B - Alcoholic Beverages
Section 4(n)
Annotated Code of Maryland
(1981 Replacement Volume and 1985 Supplement)

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

Article 2B - Alcoholic Beverages

4.

(N) (1) IN THIS SECTION SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(I) "CHARITABLE ORGANIZATION" MEANS AN ORGANIZATION THAT IS A BENEVOLENT, EDUCATIONAL, PHILANTHROPIC, HUMANE, PATRIOTIC, RELIGIOUS, OR ELEEMOSYNARY ORGANIZATION THAT SOLICITS OR OBTAINS CONTRIBUTIONS SOLICITED FROM THE PUBLIC FOR CHARITABLE OR BENEVOLENT PURPOSES, AND THAT IS REGISTERED WITH THE SECRETARY OF STATE AS REQUIRED BY LAW.