

ARTICLE;

UNDER THIS ARTICLE;

ARTICLE;

STATE; OR

5. A BUSINESS ENTITY THAT IS LOCATED IN THE STATE AND NOT LICENSED UNDER THIS ARTICLE.

(II) A PERMIT HOLDER MAY RECEIVE COMMERCIALY PRODUCED WINE THAT IS NOT AUTHORIZED FOR DISTRIBUTION AND SALE IN THE STATE FROM:

1. A NONRESIDENT PRIVATE INDIVIDUAL; OR
2. A BUSINESS ENTITY THAT IS LOCATED OUTSIDE OF THIS STATE.

~~-(8)-~~ (9) (I) WINE THAT IS RECEIVED FROM THE FOLLOWING SOURCES IS SUBJECT TO MARYLAND TAX AS PROVIDED UNDER § 133 OF THIS ARTICLE:

1. WHOLESALERS LICENSED UNDER THIS ARTICLE;
2. CLASS 3 AND 4 WINERIES LICENSED UNDER THIS ARTICLE; AND
3. ANY OTHER SOURCE OUTSIDE OF THIS STATE.

(II) WINE THAT IS RECEIVED FROM THE FOLLOWING SOURCES IS PRESUMED TO HAVE BEEN TAX PAID:

1. RETAIL DEALERS LICENSED UNDER THIS ARTICLE;
2. PRIVATE INDIVIDUALS RESIDING IN THIS STATE; AND
3. BUSINESS ENTITIES THAT ARE LOCATED IN THIS STATE AND NOT LICENSED UNDER THIS ARTICLE.

~~-(9)-~~ (10) (I) WITHIN 30 DAYS FROM THE CLOSE OF THE AUCTION, THE PERMIT HOLDER SHALL FILE A REPORT AND PAY ALL TAXES THAT ARE DUE AND OWING ON THE WINE THAT IS RECEIVED FOR THE AUCTION.