Former Art. 81, § 406B, which authorized the governing body of a county or municipal corporation to exempt "a fund-raising event or activity sponsored by an officially recognized bicentennial community in Maryland prior to July 1, 1977", is deleted as obsolete.

TITLE 5. ALCOHOLIC BEVERAGE TAX.

SUBTITLE 1. DEFINITIONS; GENERAL PROVISIONS.

5-101. DEFINITIONS.

(A) IN GENERAL.

IN THIS TITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is new language used as the standard introductory language to a definition section.

(B) ALCOHOLIC BEVERAGE.

(1) "ALCOHOLIC BEVERAGE" MEANS A SPIRITUOUS, VINOUS, MALT, OR FERMENTED LIQUOR, LIQUID, OR COMPOUND THAT:

(I) IS FIT FOR BEVERAGE PURPOSES; AND

(II) CONTAINS ONE-HALF OF 1% OR MORE OF ALCOHOL BY VOLUME.

(2) "ALCOHOLIC BEVERAGE" INCLUDES:

(I) BEER;

(II) DISTILLED SPIRITS; AND

(III) WINE.

REVISOR'S NOTE: Paragraphs (1) and (2)(i) and (iii) of this subsection are new language that repeats the provisions of present Art. 2B, § 2(a).

Paragraph (2)(ii) of this subsection is new language substituted for the specific references, in present Art. 2B, § 2(a), to "alcohol", "brandy", "whiskey", "rum", "gin", and "cordial".

In paragraph (2)(i) of this subsection, the specific references, in present Art. 2B, § 2(a), to "ale", "porter", and "stout" are omitted as included in the defined term "beer".