The phrase "upon which tax is paid" is omitted to avoid confusion since this title provides for possession of nontax paid alcoholic beverages by consumers.

Defined terms: "Alcoholic beverage" § 5-101
"Person" §§ 1-101 and 5-101

(F) DISTILLED SPIRITS.

(1) "DISTILLED SPIRITS" MEANS A DISTILLED ALCOHOLIC BEVERAGE.

(2) "DISTILLED SPIRITS" INCLUDES:

(I) ALCOHOL;

(II) BRANDY;

(III) CORDIALS;

(IV) GIN;

(V) LIQUEUR;

(VI) RUM;

(VII) VODKA;

(VIII) WHISKEY; AND

(IX) SOLUTIONS OR MIXTURES OF DISTILLED SPIRITS EXCEPT FORTIFIED WINES.

REVISOR'S NOTE: This subsection is new language added for clarity and to avoid repetition of phrases such as "alcoholic beverages, except beer and wine". It is based, in part, on the specific alcoholic beverages enumerated in present Art. 2B, § 2(a) and the classification of some of those beverages as "[d]istilled spirits" in COMAR 03.02.01.07 B. (2).

Defined terms: "Alcoholic beverage" § 5-101
"Wine" § 5-101

(G) MANUFACTURER.

"MANUFACTURER" MEANS A PERSON WHO OPERATES WITHIN THE STATE A PLACE OF BUSINESS FOR BLENDING, BOTTLING, BREWING, DISTILLING, FERMENTING, OR RECTIFYING AN ALCOHOLIC BEVERAGE.

REVISOR'S NOTE: This subsection is new language that repeats the provisions of present Art. 2B, § 2(g).

Defined terms: "Alcoholic beverage" § 5-101