EXCEPT AS PROVIDED IN § 5-104 OF THIS SUBTITLE, A TAX IS IMPOSED ON ANY ALCOHOLIC BEVERAGE IN THE STATE.

(B) IMPOSITION WHEN ANOTHER JURISDICTION IMPOSES DISCRIMINATORY TAX OR CHARGE.

A TAX IS IMPOSED ON EACH PERSON WHO SELLS OR CONSIGNS AN ALCOHOLIC BEVERAGE IN THE STATE FROM A JURISDICTION OUTSIDE THE STATE, IF THE COMPTROLLER FINDS THAT, IN CONNECTION WITH THE SOLICITATION, SALE, AND DISTRIBUTION OF ALCOHOLIC BEVERAGES, THE JURISDICTION:

(1) REQUIRES A TAX, ASSESSMENT, OR CHARGE THAT IS GREATER FOR ALCOHOLIC BEVERAGES CONSIGNED FROM A MARYLAND LICENSEE OR PERMIT HOLDER THAN THE AMOUNT REQUIRED FOR ALCOHOLIC BEVERAGES CONSIGNED FROM A LICENSEE OR PERMIT HOLDER IN ANOTHER JURISDICTION; AND

(2) DISCRIMINATES IN FACT AGAINST THE LICENSEE OR PERMIT HOLDER OF THE STATE.

(C) LIMITATIONS.

(1) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, A COUNTY, MUNICIPAL CORPORATION, SPECIAL TAXING DISTRICT, OR OTHER POLITICAL SUBDIVISION OF THE STATE MAY NOT IMPOSE A TAX ON ANY ALCOHOLIC BEVERAGE.

(II) A TAX IS IMPOSED ON BEER SOLD OR DELIVERED IN GARRETT COUNTY IN ADDITION TO THE TAX IMPOSED BY THE STATE UNDER SUBSECTION (A) OF THIS SECTION.

(2) THE COMPTROLLER MAY NOT IMPOSE THE TAX UNDER SUBSECTION (B) OF THIS SECTION ON A PERSON WHO HAS DISTILLERY PLANTS IN THIS AND ANOTHER STATE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 2B, § 133(a) and (c)(4), the third sentence and, as it related to the imposition of tax, the second sentence of § 4(b)(7), § 136(b) and, as it related to the imposition of tax, (a), the second sentence and the first clause of the first sentence of § 135, and, as it related to the imposition of tax, the first sentence of § 137(a).

Subsection (a) of this section is rephrased to provide for a single tax that applies to any alcoholic beverage in the State. Thus, in subsection (a) of this section, the defined term "alcoholic beverage" is substituted for the former specific references to "distilled spirits and other alcoholic beverages except beer" and "beer". Distinctions as to the rate of tax and responsibility for payment are retained in §§ 5-105 and 5-301 of this title.