(A) DISTILLED SPIRITS.

EXCEPT AS PROVIDED IN SUBSECTION (E) OF THIS SECTION, THE ALCOHOLIC BEVERAGE TAX RATE FOR DISTILLED SPIRITS IS:

(1) $1.50 FOR EACH GALLON OR 39.63 CENTS FOR EACH LITER; AND

(2) IF DISTILLED SPIRITS CONTAIN A PERCENTAGE OF ALCOHOL GREATER THAN 100 PROOF, AN ADDITIONAL TAX, FOR EACH 1 PROOF OVER 100 PROOF, OF 1.5 CENTS FOR EACH GALLON OR 0.3963 CENTS FOR EACH LITER.

(B) WINE.

EXCEPT AS PROVIDED IN SUBSECTION (E) OF THIS SECTION, THE ALCOHOLIC BEVERAGE TAX RATE FOR WINE IS 40 CENTS FOR EACH GALLON OR 10.57 CENTS FOR EACH LITER.

(C) BEER -- IN GENERAL.

EXCEPT AS PROVIDED IN SUBSECTION (E) OF THIS SECTION, THE ALCOHOLIC BEVERAGE TAX RATE ON BEER IS 9 CENTS FOR EACH GALLON OR 2.3778 CENTS FOR EACH LITER.

(D) BEER -- GARRETT COUNTY.

THE GARRETT COUNTY BEER TAX RATE IS, IN ADDITION TO THE RATE UNDER SUBSECTION (C) OF THIS SECTION:

(1) 2 CENTS FOR A BEER CONTAINER OF 12 OUNCES OR LESS OR 0.3549 LITERS OR LESS;

(2) 5 1/3 CENTS FOR A BEER CONTAINER OF MORE THAN 12 OUNCES BUT NOT MORE THAN 32 OUNCES OR 0.3549 LITERS BUT NOT MORE THAN 0.9463 LITERS; AND

(3) 6 CENTS FOR EACH GALLON OR FRACTION OF A GALLON FOR A BEER CONTAINER OF MORE THAN 32 OUNCES OR 0.9463 LITERS.

(E) RETALIATORY TAX.

THE TAX IMPOSED UNDER § 5-102(B) OF THIS SUBTITLE SHALL EQUAL THE AMOUNT THAT THE DISCRIMINATING JURISDICTION CHARGES A MARYLAND LICENSEE OR PERMIT HOLDER.

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

In subsections (a), (c), and (d) of this section, the equivalent rates for metric containers are added to