ALCOHOLIC BEVERAGE TAX ON THOSE DISTILLED SPIRITS AND WINE, IN THE MANNER THAT THE COMPTROLLER REQUIRES, WITH THE RETURN THAT COVERS THE PERIOD IN WHICH THE MANUFACTURER SELLS OR DELIVERS THOSE DISTILLED SPIRITS AND WINE.

(2) A WHOLESALER THAT IMPORTS BEER DIRECTLY FROM A PLACE OUTSIDE THE UNITED STATES SHALL PAY THE ALCOHOLIC BEVERAGE TAX ON THAT BEER, IN THE MANNER THAT THE COMPTROLLER REQUIRES, BEFORE THE WHOLESALER RECEIVES THAT BEER IN THE STATE.

(E) EVIDENCE OF PAYMENT.

A PERSON WHO PAYS THE ALCOHOLIC BEVERAGE TAX SHALL OBTAIN:

(1) TAX STAMPS OR CERTIFICATES IF REQUIRED FOR DISTILLED SPIRITS UNDER § 5-303 OF THIS SUBTITLE; OR

(2) ANY OTHER EVIDENCE OF TAX PAYMENT THAT THE COMPTROLLER REQUIRES BY REGULATION.

REVISOR'S NOTE: Subsections (a) through (d) and (e)(2) of this section are new language derived without substantive change from former Art. 2B, § 133(a) and (c)(1), § 136(a), as it related to tax payment on beer, and the sixth clause of the fourth sentence of § 138.

Subsection (e)(1) of this section is new language added to clarify that tax stamps or certificates must be obtained as required in § 5-303 of this subtitle.

Subsection (e)(2) of this section is new language substituted for the third sentence and the references, in the fourth sentence of former Art. 2B, § 138, to the Comptroller's authorization to evidence payment of the tax on beer and other alcoholic beverages "in such manner as the Comptroller may determine ... such other methods, and/or devices, for the assessment, evidencing of payment and/or collection of the said tax, in addition to or in lieu of the methods and devices hereinbefore set forth" and to regulations "as he may deem necessary to make such methods and/or devices effective and to secure the payment of all such taxes", for brevity.

In subsections (a) through (d) of this section, the phrase "in the manner that the Comptroller requires" is added for clarity. As to the Comptroller's authority to determine evidence of payment of tax, see Title 2 of this article.

In subsections (a), (b), and (d)(1) of this section, the requirements for payments of tax "on" certain sales or deliveries "with the return that covers the period in which" the sales or deliveries were made are