"Manufacturer" § 5-101 "Nonresident dealer" § 5-101
"Person" §§ 1-101 and 5-101 "Retail dealer" § 5-101
"Tax stamp" § 5-101 "Wholesaler" § 5-101
"Wine" § 5-101

5-302. PROHIBITED ACT.

UNLESS OTHERWISE AUTHORIZED IN THIS TITLE OR IN ARTICLE 2B OF THE CODE, A PERSON MAY NOT BUY, POSSESS, SELL, STORE, TRANSPORT, OR ALLOW ANOTHER PERSON TO BUY, STORE, SELL, OR TRANSPORT AN ALCOHOLIC BEVERAGE ON WHICH THE ALCOHOLIC BEVERAGE TAX IS NOT PAID.

REVISOR'S NOTE: This section is new language derived without substantive change from the introductory language of former Art. 2B, § 3(a)(2).

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

5-303. TAX STAMPS.

(A) IN GENERAL.

FOR A CONTAINER OF DISTILLED SPIRITS THAT IS ONE-HALF PINT OR LARGER, THE ALCOHOLIC BEVERAGE TAX SHALL BE PAID BY THE PURCHASE OF TAX STAMPS FROM THE COMPTROLLER IN THE MANNER AND AT THE TIME THAT THE COMPTROLLER REQUIRES BY REGULATION.

(B) AFFIXING REQUIREMENTS.

A MANUFACTURER OR A WHOLESALER SHALL AFFIX TAX STAMPS TO EACH CONTAINER OF DISTILLED SPIRITS OF ONE-HALF PINT OR LARGER BEFORE THE CONTAINER IS REMOVED FROM THE MANUFACTURER'S OR WHOLESALER'S PLACE OF BUSINESS FOR DELIVERY TO A RETAIL DEALER IN THE STATE.

(C) PURCHASE ON CREDIT BASIS.

THE COMPTROLLER MAY ALLOW TAX STAMPS TO BE BOUGHT ON A CREDIT BASIS.

(D) TAX STAMP LIABILITY.

A MANUFACTURER OR WHOLESALER WHO OBTAINS TAX STAMPS:

(1) IS RESPONSIBLE TO THE COMPTROLLER FOR THE TAX STAMPS; AND

(2) IS REQUIRED TO PAY THE VALUE OF THE TAX STAMPS WHETHER THEY ARE USED, LOST, OR, UNLESS PROOF OF DESTRUCTION IS MADE TO THE COMPTROLLER, DESTROYED.