(A) PAYMENT.

A PERSON WHO SELLS OR DELIVERS BEER INTO GARRETT COUNTY SHALL PAY THE GARRETT COUNTY BEER TAX AUTHORIZED UNDER § 5-102(B) OF THIS SUBTITLE:

(1) TO THE COUNTY LIQUOR CONTROL BOARD BEFORE THE PERSON SELLS OR DELIVERS THE BEER FOR CONSUMPTION IN THE COUNTY; AND

(2) BY A METHOD OTHER THAN BY TAX STAMPS AND IN THE MANNER THAT THE COUNTY LIQUOR CONTROL BOARD REQUIRES.

(B) USE OF TAX REVENUE.

GARRETT COUNTY SHALL USE THE GARRETT COUNTY BEER TAX REVENUE FOR GENERAL COUNTY PURPOSES.

REVISOR'S NOTE: This section is new language derived without substantive change from the second sentence and, as it related to payment of tax, the first sentence of former Art. 2B, § 137(a).

In subsection (a)(1) of this section, the word "sells" is added to conform to the reference to imposition of the tax on all beer "sold or delivered into Garrett County".

In subsection (a)(2) of this section, the phrase "in the manner that the county liquor control board requires" is substituted for the former reference to "a method ... approved by the liquor control board of Garrett County", for clarity.

Also in subsection (a)(2) of this section, the former reference to "tax-paid crowns" is deleted as obsolete. Garrett County discontinued denoting payment of tax on beer by crimped bottle caps, specially imprinted can bottoms, and stamped markings on barrels as of July 1, 1979.

Defined terms: "Beer" § 5-101
"Person" §§ 1-101 and 5-101 "Tax stamp" § 5-101

TITLE 6. BOXING AND WRESTLING TAX.

SUBTITLE 1. DEFINITIONS; GENERAL PROVISIONS.

6-101. DEFINITIONS.

(A) IN GENERAL.

IN THIS TITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.