

(2) THE TAX IMPOSED UNDER THIS SECTION SHALL BE LEVIED AND COLLECTED ON THE MALT BEVERAGES BREWED UNDER A CLASS 6 BALTIMORE CITY PUB-BREWERY LICENSE AT THE TIME WHEN THE BEVERAGE IS TRANSFERRED FOR CONSUMPTION ON THE RESTAURANT PREMISES IN ACCORDANCE WITH FEDERAL ALCOHOL TAX LAWS AND REGULATIONS.

~~SECTION 2. -- AND BE IF FURTHER ENACTED, That this Act shall take effect July 1, 1988.~~

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

5-201.

(b) Each manufacturer and each wholesaler shall complete, under oath, and file with the Comptroller an alcoholic beverage tax return:

(1) on or before the 10th day of the month that follows the month in which:

(I) the manufacturer or wholesaler sells or delivers any alcoholic beverage in the State; OR

(II) A MANUFACTURER THAT BREWS MALT BEVERAGES, UNDER A CLASS 6 BALTIMORE CITY PUB-BREWERY LICENSE, TRANSFERS THE MALT BEVERAGES FOR CONSUMPTION ON THE RESTAURANT PREMISES IN ACCORDANCE WITH FEDERAL ALCOHOL TAX LAWS AND REGULATIONS; and

(2) if the Comptroller so specifies, by regulation, on other dates for each month in which the manufacturer or wholesaler does not sell, DELIVER, OR TRANSFER any alcoholic beverage in the State.

5-301.

(b) (1) A manufacturer that, under an alcoholic beverage license as a winery or limited winery, sells or delivers wine to retail dealers or to consumers in the State shall pay the alcoholic beverage tax on that wine, in the manner that the Comptroller requires, with the return that covers the period in which the manufacturer sells or delivers that wine.

(2) A manufacturer that sells, to wholesalers or retail dealers for consumption in the State, beer on which the alcoholic beverage tax was not paid before the beer was delivered into the State shall pay the alcoholic beverage tax on that beer, in the manner that the Comptroller requires, with the return that covers the period in which the manufacturer sells that beer.