

Approved May 17, 1988.

CHAPTER 279

(Senate Bill 237)

AN ACT concerning

Alcoholic Beverage Tax - Exemption, Payment, and
Revenue Distribution

FOR the purpose of modifying an exemption from the alcoholic beverage tax to require alcoholic beverages to be bought both for sale and use on a federal reservation; allowing payment of alcoholic beverage tax by a method other than buying tax stamps; eliminating beer consumption as a factor to determine distribution of certain tax revenue to counties; providing a delayed effective date for this Act; and generally relating to the alcoholic beverage tax.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 2-301(b)(1), 5-104(b)(1)(i), and 5-303(a)

Annotated Code of Maryland

(As enacted by Chapter _____ (S.B. 1) of the
Acts of the General Assembly of 1988)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

2-301.

(b) (1) After making the distribution required under subsection (a) of this section, the Comptroller shall distribute at least each quarter to a county the net alcoholic beverage tax revenue attributable to 4.5 cents for each gallon of beer sold or delivered to a retail dealer in that county [based on an analysis of comparative consumption of beer in the various counties].

5-104.

(b) (1) The alcoholic beverage tax does not apply to:

(i) an alcoholic beverage bought by a person whom a proper authority of the United States allows to buy