

(A) TO ADMINISTRATIVE COST ACCOUNT.

FROM THE ALCOHOLIC BEVERAGE TAX REVENUE FROM BEER, THE COMPTROLLER SHALL DISTRIBUTE EACH QUARTER THE AMOUNT NECESSARY TO ADMINISTER THE ALCOHOLIC BEVERAGE TAX LAWS THAT RELATE TO BEER IN THE PREVIOUS QUARTER TO AN ADMINISTRATIVE COST ACCOUNT.

(B) TO COUNTIES.

(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.

(2) THE COMPTROLLER SHALL COLLECT AND PERIODICALLY ANALYZE DATA AND STATISTICS TO MAKE EQUITABLE DISTRIBUTIONS OF THE REVENUE UNDER THIS SUBSECTION.

(C) ADJUSTMENT.

THE COMPTROLLER SHALL ADJUST THE AMOUNT DISTRIBUTED UNDER SUBSECTION (B) OF THIS SECTION TO A COUNTY TO ALLOW FOR REFUND PAYMENTS TO RETAILERS IN THE COUNTY.

(D) TO GENERAL FUND.

AFTER MAKING THE DISTRIBUTIONS REQUIRED BY SUBSECTIONS (A) AND (B) OF THIS SECTION, THE COMPTROLLER SHALL DISTRIBUTE THE REMAINING ALCOHOLIC BEVERAGE TAX REVENUE FROM BEER TO THE GENERAL FUND OF THE STATE.

REVISOR'S NOTE: Subsections (a) and (b) of this section are new language derived without substantive change from former Art. 2B, § 134(e).

Subsection (c) of this section is new language substituted for the third sentence of former Art. 2B, § 141(a), as it related to revenue from beer, to clarify that refunds are paid from revenue not yet distributed under subsection (b) of this section.

Subsection (d) of this section is new language added to state expressly that the Comptroller distributes remaining alcoholic beverage tax revenue from beer to the General Fund.

Subsection (a) of this section is revised to require distribution to an administrative cost "account", to clarify that reduction in revenues before other distributions are made.