

Also in subsection (a)(1) of this section, the former reference to a sale or delivery to a retail dealer "by a manufacturer or wholesaler" is deleted as surplusage.

In subsection (a)(2) of this section, the reference to the "amount ... for Harford County" is substituted for the former references to "gallonge tax received" and "all gallonge receipts from distilled spirits", for clarity.

In subsection (a)(2)(i) of this section, the former reference to "one-third" of the tax is deleted as surplusage.

In subsection (a)(2) of this section, the former effective date "September 1, 1981" is deleted as obsolete.

In subsection (b)(1) and (3) of this section, the specific references to Anne Arundel and Somerset Counties are substituted for former references to a "Board of County Commissioners" and "said Board", which, as to Anne Arundel County, were obsolete.

In subsection (b)(2)(i) of this section, the former reference to "salaries of its employees" is deleted as included in the words "operating costs".

The second sentence of former Art. 2B, § 134(a), which included a county liquor store or dispensary in the term "retail dealer", is deleted as surplusage.

Defined terms: "Alcoholic beverage tax" § 1-101
 "Comptroller" § 1-101 "County" § 1-101
 "Quarter" § 2-101 "Revenue" § 2-101

2-303. FROM WINE.

(A) TO GENERAL FUND.

THE COMPTROLLER SHALL DISTRIBUTE THE ALCOHOLIC BEVERAGE TAX REVENUE FROM WINE TO THE GENERAL FUND OF THE STATE.

(B) PAYMENT OF REFUNDS.

THE COMPTROLLER SHALL PAY REFUNDS RELATING TO THE ALCOHOLIC BEVERAGE TAX ON WINE FROM THE GENERAL FUND.

REVISOR'S NOTE: Subsection (a) of this section is new language added to state expressly that the Comptroller is required to distribute the alcoholic beverage tax revenue from wine to the General Fund.