

transported. The fee for such identification shall be \$2 for each vehicle. (7) The fee for a national family wine exhibition permit is \$50. [Provided, however, whenever the Comptroller finds as a fact that a jurisdiction outside of the State of Maryland exacts a tax, assessment, impost, or other charge or restriction, in connection with the solicitation, sale and distribution of alcoholic beverages consigned to such jurisdiction from a Maryland license or permit holder, that is in excess of such tax, assessment, impost, or other charge or restriction exacted of persons within such jurisdiction, in connection with the solicitation, sale and distribution of alcoholic beverages consigned to such jurisdiction from a license or permit holder other than a Maryland license or permit holder and that such greater tax, assessment, impost, or other charge or restriction in fact discriminates against a Maryland license or permit holder, then the Comptroller shall impose on the seller a similar or like tax, assessment, impost or other charge or restriction for the privilege of soliciting sales of alcoholic beverages and/or consigning alcoholic beverages from such jurisdiction to persons in the State of Maryland. Provided, however, the retaliatory provisions of this section affecting distillers shall not apply to any person who has a distillery plant in any other state or states, if such person has a distillery plant in this State.] (8) The fee for the nonresident storage permit is \$500.

REVISOR'S NOTE: Ch. \_\_\_\_, Acts of 1988, which enacted the Tax - General Article, also amended subsection (b) of this section to delete the former second and third sentences of subsection (b)(7).

Those former sentences now appear as TG §§ 5-102(b) and 5-105(e).

137.

(a) [In addition to the Maryland tax on beer there shall be levied and collected on all beer sold or delivered into Garrett County a tax of 2 cents for each 12-ounce container or less and 5 1/3 cents for each container in excess of 12 ounces but not in excess of 32 ounces, and 6 cents per gallon or fraction for each container in excess of 32 ounces, which additional tax shall be paid to the liquor control board of Garrett County for the general use of the county before any beer shall be delivered into Garrett County. The payment of this tax shall be by a method other than the use of tax-paid crowns or stamps to be approved by the liquor control board of Garrett County. In order] IN GARRETT COUNTY, to sell draft beer, any establishment regularly licensed to sell beer shall obtain a special license from the liquor control board of Garrett County and the fee for the license is \$75. The issuing fee for new licenses, in addition to the annual fee, is \$75.

REVISOR'S NOTE: Ch. \_\_\_\_, Acts of 1988, which enacted the Tax - General Article, also amended subsection (a) of this section to delete the former first and second sentences and to make stylistic changes.