

the brewery licensed premises or in a restaurant or brewery pub owned, conducted, and operated by the holder in or adjacent to the brewery for which it is licensed.

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;

(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; or

(iii) a manufacturer that brews malt beverages under a Class 7 [Baltimore City] micro-brewery license, transfers the malt beverages for consumption off the micro-brewery licensed premises in accordance with federal alcohol tax laws and regulations; and

5-301.

(b) (4) A manufacturer that, under a Class 7 [Baltimore City] micro-brewery license, brews and transfers malt beverages for consumption off the micro-brewery licensed premises in the State shall pay the alcoholic beverage tax on that malt beverage, in the manner that the Comptroller requires, with the return that covers the period in which the manufacturer transfers that malt beverage.

SECTION 2. AND BE IT FURTHER ENACTED, That the changes to Article 2B, Section 5(a) and (i)(1) relating to the issuance of a micro-brewery (on- and off-sale) license in Dorchester County shall take effect July 1, 1989. These changes shall remain effective for a period of three years and, at the end of June 30, 1992, and with no further action required by the General Assembly, these changes shall be abrogated and of no further force and effect. The termination of the authority of the State Comptroller to issue a micro-brewery (on- and off-sale) license in Dorchester County after 3 years does not affect the ability of a holder of a Class 7 micro-brewery license to continue to exercise all the privileges authorized by the license after June 30, 1992.