

(III) IN BALTIMORE CITY, A STATEMENT AND ACKNOWLEDGMENT BY THE OWNER IS NOT REQUIRED WHEN THE APPLICANT IS APPLYING FOR A LICENSE PURSUANT TO § 53C(D) OF THIS ARTICLE IF THE APPLICANT FILES AN AFFIDAVIT THAT THE APPLICANT IS THE LESSEE OF THE PREMISES AND ACCOMPANIES THE AFFIDAVIT WITH A COPY OF THE EXECUTED LEASE.

Article - Tax - General

5-104.

(a) (1) The alcoholic beverage tax does not apply to an alcoholic beverage that is:

(i) brought into the State by a person in accordance with:

1. an import-export permit under Article 2B, § 4(i) of the Code;
2. a nonbeverage permit under Article 2B, § 4(c) of the Code; or
3. a nonresident storage permit under Article 2B, § 4(o) of the

Code;

(ii) sold or delivered by a person who holds a Class E, F, or G alcoholic beverage license, while the licensee is operating an aircraft, vessel, or train outside boundaries of the State, including airspace and waterways;

(iii) BEER OR wine that is family-produced and is brought into, possessed, or transported in the State by an individual who is a member of that family if:

1. the individual is at least 21 years of age; and
2. the BEER OR wine is for personal use or for entry in a licensed national family BEER AND wine exhibition; or

(iv) brought into the State by a person for storage pending shipment outside of the State, if the alcoholic beverage:

1. is not held for sale, consignment, or delivery in the State;
2. is under a customs bond; and
3. is stored in a public bonded warehouse.

(2) The exemption under paragraph (1)(ii) of this subsection does not apply to an alcoholic beverage sold or delivered by a person who holds a Class E, F, or G alcoholic beverage license while the licensee is operating an aircraft, vessel, or train within the boundaries of the State, including airspace and waterways.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~October~~ June 1, 1994.

Approved May 26, 1994.