Section 41(b-3B)

Annotated Code of Maryland

(1990 Replacement Volume and 1993 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

## Article 2B - Alcoholic Beverages

30A.

- (a) This section applies only in Baltimore County.
- (b) For the purpose of determining the amount of capital investment under subsection (c) of this section:
  - (1) The following terms have the meanings indicated:
- (i) "Capital investment" means amounts paid for the acquisition of property:
  - 1. For a useful life greater than one year; or
- 2. For a permanent improvement or betterment of the property that has a useful life greater than one year;
  - (ii) "Cost of land" includes:
- 1. The purchase price, plus taxes, and fees incidental to the purchase, including costs related to obtaining appropriate zoning and licensing; and
- 2. The costs of site grading, preparation, paving, sidewalks, gutters, curbs, and landscaping; and
- 3. The cost of the construction and installation of all utilities to the exterior of the building shell; and
- (iii) "Cost of the building shell" includes cost attributable to a structure with a roof, sidewalls, doors, and windows completely enclosed and weatherproofed on a slab or other subflooring;
- (2) If the applicant purchases an existing building, the capital investment attributable to the cost of the building shell as defined in this subsection shall be based on the fair market value of the structures for which the cost of the building shell was incurred, determined at the time of purchase. The capital investment in other than land or building shells shall also be evaluated at the fair market value at the time of purchase; and
- (3) If the premises are leased, the rent paid for the land shall be considered a cost of land and any rent paid for a building shall be considered a cost of a building shell.
- (c) There is a 7-day Class BDR (deluxe restaurant) (on-sale) beer, wine and liquor license. This license may only be issued for the use of restaurants that: