

exist, subject to the provisions of Title 18, Subtitle 2] AND THE BOARD OF LICENSE COMMISSIONERS SHALL CONDUCT THE SALE OF ALL ASSETS, THE LIQUIDATION OF ALL STOCK, THE PAYMENT OF ALL DEBT, AND THE DISTRIBUTION OF ALL PROFITS OF THE LIQUOR CONTROL BOARD.

Article—Tax—General

~~5-102.~~

~~(a) Except as provided in § 5-104 of this subtitle, a tax is imposed on any alcoholic beverage in the State.~~

~~(b) A tax is imposed on each person who sells or consigns an alcoholic beverage in the State from a jurisdiction outside the State, if the Comptroller finds that, in connection with the solicitation, sale, and distribution of alcoholic beverages, the jurisdiction:~~

~~(1) requires a tax, assessment, or charge that is greater for alcoholic beverages consigned from a Maryland licensee or permit holder than the amount required for alcoholic beverages consigned from a licensee or permit holder in another jurisdiction; and~~

~~(2) discriminates in fact against the licensee or permit holder of the State.~~

~~(c) (1) (i) Except as provided in subparagraph (ii) of this paragraph, a county, municipal corporation, special taxing district, or other political subdivision of the State may not impose a tax on any alcoholic beverage.~~

~~(ii) A tax is imposed on beer sold or delivered in DORCHESTER COUNTY AND Garrett County in addition to the tax imposed by the State under subsection (a) of this section.~~

~~(2) The Comptroller may not impose the tax under subsection (b) of this section on a person who has distillery plants in this and another state.~~

~~5-105.~~

~~(a) Except as provided in subsection (e) of this section, the alcoholic beverage tax rate for distilled spirits is:~~

~~(1) \$1.50 for each gallon or 39.63 cents for each liter; and~~

~~(2) if distilled spirits contain a percentage of alcohol greater than 100 proof, an additional tax, for each 1 proof over 100 proof, of 1.5 cents for each gallon or 0.3963 cents for each liter.~~

~~(b) Except as provided in subsection (e) of this section, the alcoholic beverage tax rate for wine is 40 cents for each gallon or 10.57 cents for each liter.~~

~~(c) Except as provided in subsection (e) of this section, the alcoholic beverage tax rate on beer is 9 cents for each gallon or 2.3778 cents for each liter.~~

~~(d) The [Garrett County] beer tax rate IN DORCHESTER COUNTY AND GARRETT COUNTY is, in addition to the rate under subsection (c) of this section:~~