

- (1) ~~2 cents for a beer container of 12 ounces or less or 0.3549 liters or less;~~
 - (2) ~~3 cents for a beer container of more than 12 ounces or 0.3549 liters but not more than 23 ounces or 0.6802 liters;~~
 - (3) ~~4 cents for a beer container of more than 23 ounces or 0.6802 liters but not more than 31 ounces or 0.9168 liters;~~
 - (4) ~~6 cents for a beer container of more than 31 ounces or 0.9168 liters but not more than 40 ounces or 1.183 liters; and~~
 - (5) ~~7 cents for a gallon or fraction of a gallon for a beer container of more than 40 ounces or 1.183 liters.~~
- (e) ~~The tax imposed under § 5-102(b) of this subtitle shall equal the amount that the discriminating jurisdiction charges a Maryland licensee or permit holder.~~

SECTION 2. AND BE IT FURTHER ENACTED, That pursuant to Article III, § 35 of the Constitution of Maryland, this Act may not be construed to extend or apply to the salary or compensation of the chairman and members of the Board of License Commissioners for Dorchester County in office on October 1, 1996, but the provisions of this Act concerning the salary or compensation of the chairman and members of the Board of License Commissioners for Dorchester County shall take effect at the beginning of the next following term of office.

SECTION 3. AND BE IT FURTHER ENACTED, That the provisions of this Act are intended to fulfill the requirements of Article 2B, § 18-201, which concerns the enactment of a comprehensive plan of legislation that creates a rational system of alcoholic beverages licenses for Dorchester County.

SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1996.

Approved May 14, 1996.

CHAPTER 367

(Senate Bill 73)

AN ACT concerning

Inheritance Tax - Family Farms

FOR the purpose of allowing the person responsible for paying the inheritance tax to elect an exemption from the tax for certain real property used for farm or agricultural purposes that passes from a decedent to certain persons; requiring a certain statement to be filed with the register of wills to make the election; providing for disqualification of property for the exemption if the property ceases to qualify for farmland assessment for property tax purposes within a certain period after the decedent's death; providing for payment of the inheritance tax if property becomes disqualified for the exemption by the person who owns the property at the