

(e) The holder of a permit may transport the holder's private stock of alcoholic beverages from or en route through this State without the payment of the excise taxes levied under § 5-102 of the Tax - General Article, provided that the alcoholic beverages are not for use or delivery within this State.

(f) A person whose license has expired or otherwise has been discontinued, within 60 days subsequent to the last day the license was effective, may apply to the Comptroller for a permit to authorize transfer with or without consideration whether by sale, gift, inheritance, assignment or otherwise of the stock of alcoholic beverages on hand as of that day. The permit authorizes the transfer only to a license holder, which shall be consummated within the period covered by the permit.

(g) The permit authorizes the operation of a warehouse for the storage of alcoholic beverages for the accounts of other persons and for the transportation for the accounts of other persons of alcoholic beverages into, within, or out of this State. A permit may be issued for transportation or storage, or both. A license or permit holder need not have a transportation permit to deliver alcoholic beverages which under this article the licensee or permit holder is authorized to acquire, store, sell, or use.

(h) (1) The holder of an individual storage permit may establish a warehouse for the storage of alcoholic beverages in which title to the stored alcoholic beverages is vested in the permit holder.

(2) In Anne Arundel County all retailers shall have written approval from the Board of License Commissioners for the County before making application with the Office of the Comptroller for the permit.

(i) (1) A nonresident dealer's permit, for the purpose of selling beer, wine, or distilled spirits to Maryland licensees authorized to receive those beverages, may be issued only to:

(i) A brewer, distiller, rectifier, bottler, manufacturer, vintner, or winery; or

(ii) A sales agent of one of those under subparagraph (i) of this paragraph, provided proof of that agency is presented to the Office of the Comptroller; or

(iii) An importer of beer, wine, or distilled beverages produced outside the United States who purchases directly from the brand owner or from a sales agent of a brewer, distiller, rectifier, bottler, manufacturer, vintner, or winery, who is authorized by the brand owner to sell in Maryland, and who has provided proof of this sales agency relationship to the Office of the Comptroller; or

(iv) An American sales agent of an importer under subparagraph (iii) of this paragraph, provided proof of that agency is presented to the Office of the Comptroller.

(2) A holder of a nonresident dealer's permit may sell, consign, or deliver, from a location outside Maryland, to persons in Maryland who are authorized to receive them, only those beers, wines, or distilled spirits which it distills, rectifies, bottles, manufactures, produces, imports from outside the United States, or represents as the