

1. Wholesalers licensed under this article;
2. Class 3 and 4 wineries licensed under this article; and
3. Any other source outside of this State.

(ii) Wine that is received from the following sources is presumed to have been tax-paid:

1. Retail dealers licensed under this article;
2. Private individuals residing in this State; and
3. Business entities that are located in this State and not licensed under this article.

(10) (i) Within 30 days from the close of the auction, the permit holder shall file a report and pay all taxes that are due and owing on the wine that is received for the auction.

(ii) The report shall be filed with the Office of the Comptroller and shall include the total number of gallons of wine that was received for the auction and the sources from which it was received.

(iii) The Office of the Comptroller shall provide the forms for the report.

(11) The Office of the Comptroller may require that, within 7 days from the date of the auction, the permit holder prepay a satisfactory sum to cover the anticipated wine tax that is due and owing.

(12) (i) Wines that have been purchased at auction shall be delivered to the purchaser at the event or from a licensed warehouse or retail premises or other premises that is approved by the Office of the Comptroller.

(ii) All wines delivered are subject to the applicable State sales taxes.

(13) Notwithstanding any other provision of this article, any person authorized to sell wine at retail may purchase any wine offered at a wine auction, provided for under this section, in an amount not exceeding 5 gallons (18 liters) and may resell it in accordance with the terms of their license.

(14) The Office of the Comptroller may adopt regulations to implement the provisions of this subsection.

(p) (1) The Office of the Comptroller may issue a nonresident storage permit to a holder of a nonresident dealer permit.

(2) The permit holder may store alcoholic beverages in a licensed public storage warehouse in this State for subsequent shipment to:

- (i) Maryland licensed wholesalers;
- (ii) Maryland licensed manufacturers; or