

(D) THE ANNUAL LICENSE FEE IS \$1,500.

(E) SUBJECT TO THE APPROVAL OF THE BOARD OF LICENSE COMMISSIONERS, THE LICENSEE MAY SELL BEER, WINE AND LIQUOR FOR CONSUMPTION ONLY ON THE LAND AND IN THE BUILDINGS WHICH ARE PART OF THE GOLF COURSE.

(F) A PATRON NEED NOT BE SEATED TO BE SERVED.

(G) THE HOURS AND DAYS OF SALE ARE AS SPECIFIED IN § 11-507 OF THIS ARTICLE.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1997.

Approved May 22, 1997.

CHAPTER 603

(Senate Bill 556)

AN ACT concerning

Limited Liability Company Tax Reform Act of 1997

FOR the purpose of exempting certain limited liability companies from the requirement to file a State income tax return; clarifying the obligations of other limited liability companies to file partnership or corporate income tax returns; requiring the profit or loss of certain limited liability companies to be reflected on the return of its member; exempting from certain motor vehicle excise taxes certain transfers to and from limited liability companies; providing for the application of this Act; and generally relating to limited liability companies and State taxes.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-819

Annotated Code of Maryland

(1988 Volume and 1996 Supplement)

BY repealing and reenacting, with amendments,

Article - Transportation

Section 13-810(c)

Annotated Code of Maryland

(1992 Replacement Volume and 1996 Supplement)

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