- A BASIC FEE OF \$5,000; AND
- 2. A GALLONAGE FEE OF \$3.12 PER GALLON.
- (II) 1. THE GALLONAGE FEE IS CALCULATED ONLY-ON SALES OF SPIRITUOUS LIQUORS.
- 2. BY MARCH 1 EACH YEAR, EACH WHOLESALE DEALER IN SPIRITUOUS LIQUORS SHALL REPORT TO THE BOARD OF LICENSE COMMISSIONERS THE NUMBER OF GALLONS OF SPIRITUOUS LIQUORS THE DEALER SOLD DURING THE PRECEDING CALENDAR YEAR TO EACH HOLDER OF A CLASS A BEER, WINE AND LIQUOR-LICENSE. THE BOARD SHALL USE THAT AMOUNT IN CALCULATING THE GALLONAGE FEE SPECIFIED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH FOR THE NEXT ENSUING LICENSE YEAR, WHICH BEGINS ON MAY 1.
- (3) IF A LICENSEE UNDER THIS SECTION IS LOCATED WITHIN THE BOUNDARIES OF A MUNICIPAL CORPORATION, HALF OF THE GALLONAGE FEE SHALL BE REMITTED ANNUALLY TO THAT MUNICIPAL CORPORATION; THE REMAINING HALF SHALL BE DEPOSITED IN THE GENERAL FUNDS OF THE COUNTY. IF A LICENSEE IS NOT LOCATED IN A MUNICIPAL CORPORATION, BOTH THE BASIC AND GALLONAGE FEES SHALL BE DEPOSITED IN THE GENERAL FUNDS OF THE COUNTY. AN ADDITIONAL LICENSE FEE AS FOLLOWS:
 - A. TAX DISTRICT 1 (POCOMOKE CITY): \$30,000;
 - B. TAX DISTRICT 2 (SNOW HILL): \$21,000;
 - C. TAX DISTRICT 3 (BERLIN): \$30,000;
- <u>D.</u> <u>TAX DISTRICT 3A (OCEAN PINES), AS DEFINED IN PARAGRAPH (5) OF THIS SUBSECTION: \$30,000;</u>
 - E. TAX DISTRICT 10 (OCEAN CITY): \$35,000; AND
 - F. AT LARGE: \$35,000.
- (II) AS OF MAY 1, 2002, THE ADDITIONAL FEE SHALL BE REDUCED BY 20% EACH YEAR.
- (III) LICENSE FEES UNDER THIS SUBSECTION SHALL BE PAYED AS FOLLOWS:
- 1. THE BASIC FEES SHALL BE DEPOSITED IN THE GENERAL FUNDS OF THE COUNTY; AND
- 2. A. FOR EACH ADDITIONAL FEE DESCRIBED IN PARAGRAPH (2)(I) OF THIS SUBSECTION, HALF OF EACH FEE SHALL BE REMITTED TO THE MUNICIPAL CORPORATION IN WHICH THE LICENSEE IS LOCATED AND THE OTHER HALF SHALL BE DEPOSITED IN THE GENERAL FUNDS OF THE COUNTY.
- B. IF THE LICENSEE IS NOT LOCATED WITHIN A MUNICIPAL CORPORATION, BOTH THE BASIC AND THE ADDITIONAL FEE SHALL BE DEPOSITED IN THE GENERAL FUNDS OF THE COUNTY.