

- 1. ALE;
- 2. PORTER;
- 3. STOUT, AND
- 4. ~~HARD CIDER, CONSISTING OF:~~

~~A. PRIMARILY APPLES OR APPLE CONCENTRATE AND WATER, WITH NO OTHER FRUIT PRODUCT, AND~~

B. FOR THE PURPOSES OF THIS ARTICLE AND THE TAX - GENERAL ARTICLE, HARD CIDER, AS DEFINED IN PARAGRAPH (9-1) OF THIS SUBSECTION, SHALL BE CONSIDERED AS BEER IN ALL RESPECTS.

(9-1) "HARD CIDER" MEANS A BEVERAGE DERIVED PRIMARILY FROM APPLES OR APPLE CONCENTRATE AND WATER, CONTAINING NO OTHER FRUIT PRODUCT, AND CONTAINING AT LEAST ONE-HALF OF 1% AND LESS THAN 7% OF ALCOHOL BY VOLUME.

Article - Tax - General

5-101.

(d) (1) "Beer" means a brewed alcoholic beverage.

(2) "Beer" includes:

- (i) ale;
- (ii) porter; ~~and~~
- (iii) stout; ~~AND~~

~~(IV) HARD CIDER, CONSISTING OF:~~

~~1. PRIMARILY APPLES OR APPLE CONCENTRATE AND WATER, WITH NO OTHER FRUIT PRODUCT, AND~~

~~2. AT LEAST ONE HALF OF 1% AND LESS THAN 7% OF ALCOHOL BY VOLUME.~~

(3) FOR THE PURPOSES OF THIS TITLE, HARD CIDER, AS DEFINED IN ARTICLE 2B, § 1-102(A)(9-1) OF THE CODE, SHALL BE CONSIDERED AS BEER IN ALL RESPECTS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2000.

May 18, 2000

The Honorable Casper R. Taylor, Jr.
Speaker of the House