

(II) ~~"BEER" INCLUDES:~~

- 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.

Approved April 25, 2000.