

HOUSE BILL 1213

Q7

11r2865

By: **Delegate Howard**

Introduced and read first time: February 18, 2011

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Alcoholic Beverages – Tax Rates**

3 FOR the purpose of altering State tax rates for alcoholic beverages sold in Maryland;
4 and generally relating to the alcoholic beverage tax.

5 BY repealing and reenacting, with amendments,
6 Article – Tax – General
7 Section 5–105
8 Annotated Code of Maryland
9 (2010 Replacement Volume)

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

12 **Article – Tax – General**

13 5–105.

14 (a) Except as provided in subsection (d) of this section, the alcoholic beverage
15 tax rate for distilled spirits is:

16 (1) [~~\$1.50~~] **\$10.03** for each gallon or [~~39.63 cents~~] **\$2.65** for each liter;
17 and

18 (2) if distilled spirits contain a percentage of alcohol greater than 100
19 proof, an additional tax, for each 1 proof over 100 proof, of [~~1.5~~] **10.03** cents for each
20 gallon or [~~0.3963~~] **2.65** cents for each liter.

21 (b) Except as provided in subsection (d) of this section, the alcoholic beverage
22 tax rate for wine is [~~40 cents~~] **\$2.96** for each gallon or [~~10.57~~] **78.22** cents for each
23 liter.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (c) Except as provided in subsection (d) of this section, the alcoholic beverage
2 tax rate on beer is [9 cents] **\$1.16** for each gallon or [2.3778] **30.6472** cents for each
3 liter.

4 (d) The tax imposed under § 5–102(b) of this subtitle shall equal the amount
5 that the discriminating jurisdiction charges a Maryland licensee or permit holder.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
7 July 1, 2011.