Article - Tax - General

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§5–104.

(a) (1) The alcoholic beverage tax does not apply to an alcoholic beverage that is:

(i) brought into the State by a person in accordance with:

1. an import-export permit under Article 2B, § 2-101(j) of the Code;

2. a nonbeverage permit under Article 2B, § 2-101(c) of the Code; or

3. a nonresident storage permit under Article 2B, § 2-101(p) of the Code;

(ii) sold or delivered by a person who holds a Class E, F, or G alcoholic beverage license, while the licensee is operating an aircraft, vessel, or train outside boundaries of the State, including airspace and waterways;

(iii) beer or wine that is family-produced and is brought into, possessed, or transported in the State by an individual who is a member of that family if:

1. the individual is at least 21 years of age; and

2. the beer or wine is for personal use or for entry in a licensed national family beer and wine exhibition; or

(iv) brought into the State by a person for storage pending shipment outside of the State, if the alcoholic beverage:

1. is not held for sale, consignment, or delivery in the State;

2. is under a customs bond; and

3. is stored in a public bonded warehouse.

(2) The exemption under paragraph (1)(ii) of this subsection does not apply to an alcoholic beverage sold or delivered by a person who holds a Class E, F, or G alcoholic beverage license while the licensee is operating an aircraft, vessel, or train within the boundaries of the State, including airspace and waterways.

(b) (1) The alcoholic beverage tax does not apply to:

(i) an alcoholic beverage bought by a person whom a proper authority of the United States allows to buy alcoholic beverages for sale and use on a federal reservation in the State where the person is assigned;

(ii) wine bought and used for sacramental purposes by a religious organization affiliated with and recognized by a generally acknowledged religious faith; or

(iii) wine or distilled spirits bought and used for medicinal purposes by a bona fide hospital.

(2) A person under paragraph (1) of this subsection who pays the alcoholic beverage tax may obtain the exemption by filing a claim for refund with the Comptroller.

(c) (1) The alcoholic beverage tax does not apply to an alcoholic beverage that a consumer at least 21 years of age brings into the State for personal use:

(i) if the quantity brought from within the continental United States does not exceed:

1. at any one time, one quart;

2. in 1 calendar month, two quarts; and

3. a total of 1 gallon in the consumer's possession at any one time;

(ii) if the quantity brought from American Samoa, Guam, or the Virgin Islands of the United States does not exceed 1 gallon; or

(iii) if the total quantity brought from any other place outside the continental United States does not exceed 1 gallon, the 1st quart of that gallon.

(2) A consumer under paragraph (1)(iii) of this subsection may obtain the exemption for the 1st quart by:

(i) filing an application with the Comptroller on the form the Comptroller requires; and

(ii) paying the alcoholic beverage tax on the quantity of alcoholic beverages that exceeds 1 quart.

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