

Article - Tax - General

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§5-303.

(a) For a container of distilled spirits that is one-half pint or larger, the alcoholic beverage tax shall be paid by the purchase of tax stamps from the Comptroller or by an alternate method approved by the Comptroller, in the manner and at the time that the Comptroller requires by regulation.

(b) A manufacturer or a wholesaler shall affix tax stamps to each container of distilled spirits of one-half pint or larger before the container is removed from the manufacturer's or wholesaler's place of business for delivery to a retail dealer in the State.

(c) The Comptroller may allow tax stamps to be bought on a credit basis.

(d) A manufacturer or wholesaler who obtains tax stamps:

(1) is responsible to the Comptroller for the tax stamps; and

(2) is required to pay the value of the tax stamps whether they are used, lost, or, unless proof of destruction is made to the Comptroller, destroyed.

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