

HOUSE BILL 291

A1, Q7

5lr1254

By: **Delegate Barkley**

Introduced and read first time: February 4, 2015

Assigned to: Economic Matters

A BILL ENTITLED

1 AN ACT concerning

2 **Alcoholic Beverages – Direct Wine Shippers – Reporting Requirements**

3 FOR the purpose of requiring a direct wine shipper to report information about wine
4 shipments to the Office of the Comptroller in the manner determined by the Office
5 of the Comptroller, rather than report certain information according to a certain
6 schedule; and generally relating to reports by direct wine shippers in the State.

7 BY repealing and reenacting, with amendments,
8 Article 2B – Alcoholic Beverages
9 Section 7.5–107
10 Annotated Code of Maryland
11 (2011 Replacement Volume and 2014 Supplement)

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

14 **Article 2B – Alcoholic Beverages**

15 7.5–107.

16 (a) A direct wine shipper shall:

17 (1) Ensure that all containers of wine shipped directly to a consumer in the
18 State are conspicuously labeled with:

19 (i) The name of the direct wine shipper;

20 (ii) The name and address of the consumer who is the intended
21 recipient; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (iii) The words “Contains Alcohol: Signature of Person at Least 21
2 Years of Age Required for Delivery”;

3 (2) Report [quarterly] to the Office of the Comptroller [the total amount of
4 wine, by type, shipped in the State, the price charged, and the name and address of each
5 purchaser], **IN A MANNER DETERMINED BY THE OFFICE OF THE COMPTROLLER,**
6 **INFORMATION ABOUT THE DIRECT WINE SHIPPER’S WINE SHIPMENTS;**

7 (3) File a quarterly tax return in accordance with § 5–201(d) of the Tax –
8 General Article;

9 (4) Pay quarterly to the Office of the Comptroller all sales taxes and excise
10 taxes due on sales to consumers in the State and calculate the taxes as if the sale were
11 made in the State;

12 (5) Maintain for a period of 3 years complete and accurate records of all
13 information needed to verify compliance with this title;

14 (6) Allow the Office of the Comptroller to perform an audit of the direct
15 wine shipper’s records on request; and

16 (7) Consent to the jurisdiction of the Office of the Comptroller or other
17 State unit and the State courts concerning enforcement of this section and any related law.

18 (b) A direct wine shipper may not:

19 (1) Ship more than 18 9-liter cases of wine each year to a single delivery
20 address; or

21 (2) Cause wine to be delivered on Sunday to an address in the State.

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
23 October 1, 2015.