

SENATE BILL 707

Q7, A1

5lr2521

By: **Senator Eckardt**

Introduced and read first time: February 11, 2015

Assigned to: Rules

Re-referred to: Education, Health, and Environmental Affairs, February 18, 2015

Re-referred to: Budget and Taxation, February 20, 2015

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 19, 2015

CHAPTER _____

1 AN ACT concerning

2 **Alcoholic Beverage Tax Returns – Manufacturers and Wholesalers – Due Date**

3 FOR the purpose of authorizing the Comptroller to specify, by regulation, the ~~date or~~ dates
4 on which certain alcoholic beverage manufacturers or wholesalers must file an
5 alcoholic beverage tax return; requiring that any filing date established by the
6 Comptroller must be at least 5 days later than a certain day specified for filing an
7 alcoholic beverage tax return; and generally relating to the filing of certain alcoholic
8 beverage tax returns.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – General
11 Section 5–201(b)
12 Annotated Code of Maryland
13 (2010 Replacement Volume and 2014 Supplement)

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

16 **Article – Tax – General**

17 5–201.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (b) **(1)** Each manufacturer and each wholesaler shall complete, under oath, and file
2 with the Comptroller an alcoholic beverage tax return:

3 ~~(1)~~ **(I)** EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS
4 SUBSECTION, on or before the 10th day of the month that follows the month in which
5 DATE OR DATES THE COMPTROLLER SPECIFIES, BY REGULATION, IF:

6 ~~(i)~~ **1.** the manufacturer or wholesaler sells or delivers any
7 alcoholic beverage in the State;

8 ~~(ii)~~ **2.** a manufacturer that brews malt beverages, under a Class
9 6 pub-brewery license, transfers the malt beverages for consumption on the restaurant
10 premises in accordance with federal alcohol tax laws and regulations; or

11 ~~(iii)~~ **3.** a manufacturer that brews malt beverages, under a Class
12 7 micro-brewery license, transfers the malt beverages for consumption off the
13 micro-brewery licensed premises in accordance with federal alcohol tax laws and
14 regulations; and

15 ~~(2)~~ **(II)** if the Comptroller so specifies, by regulation, on other dates for
16 each month in which the manufacturer or wholesaler does not sell, deliver, or transfer any
17 alcoholic beverage in the State.

18 **(2) (I)** SUBJECT TO SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE
19 COMPTROLLER MAY, BY REGULATION, ESTABLISH DATES FOR FILING THE
20 ALCOHOLIC BEVERAGE TAX RETURNS REQUIRED UNDER THIS SUBSECTION.

21 **(II)** ANY FILING DATE ESTABLISHED UNDER SUBPARAGRAPH (I)
22 OF THIS PARAGRAPH SHALL BE AT LEAST 5 DAYS LATER THAN THE DAY SPECIFIED
23 FOR FILING A RETURN UNDER SUBPARAGRAPH (1)(I) OF THIS SUBSECTION.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
25 1, 2015.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.