

Department of Legislative Services  
Maryland General Assembly  
2015 Session

FISCAL AND POLICY NOTE  
Revised

Senate Bill 707

(Senator Eckardt)

Budget and Taxation

Economic Matters

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**Alcoholic Beverage Tax Returns - Manufacturers and Wholesalers - Due Date**

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This bill authorizes the Comptroller to specify, by regulation, the dates on which alcoholic beverage manufacturers or wholesalers with specified sales, deliveries, or transfers of alcoholic beverages must file an alcoholic beverage tax return.

The bill takes effect July 1, 2015.

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**Fiscal Summary**

**State Effect:** The bill will not materially affect the operations or finances of the Comptroller's Office.

**Local Effect:** None.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** Each manufacturer and wholesaler of alcoholic beverages must complete, under oath, and file an alcoholic beverage tax return with the Comptroller on or before the tenth day of the month that follows the month in which (1) the manufacturer or wholesaler sells or delivers any alcoholic beverage in the State; (2) a manufacturer that brews malt beverages, under a Class 6 pub-brewery license, transfers the malt beverages for consumption on the restaurant premises in accordance with federal alcohol tax laws and regulations; or (3) a manufacturer that brews malt beverages, under a Class 7 micro-brewery license, transfers the malt beverages for consumption off the micro-brewery licensed premises in accordance with federal alcohol tax laws and regulations.

Alcoholic beverage tax returns must also be filed, if the Comptroller so specifies by regulation, on other dates for each month in which the manufacturer or wholesaler does not sell, deliver, or transfer any alcoholic beverage in the State.

**Background:** Alcoholic beverage excise tax revenue is estimated to total \$31.6 million in fiscal 2015 and \$31.8 million in fiscal 2016.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Comptroller's Office, Department of Legislative Services

**Fiscal Note History:** First Reader - March 9, 2015  
mel/jrb Revised - Senate Third Reader - March 31, 2015

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