

MARYLAND REGISTER

Proposed Action on Regulations

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| Transmittal Sheet PROPOSED OR REPROPOSED Actions on Regulations | Date Filed with AELR Committee | TO BE COMPLETED BY DSD |
| | 09/09/2014 | Date Filed with Division of State Documents |
| | | Document Number |
| | | Date of Publication in MD Register |
| | | |

1. Desired date of publication in Maryland Register: 10/3/2014

2. COMAR Codification

Title Subtitle Chapter Regulation

03 02 01 20

3. Name of Promulgating Authority

Comptroller of Maryland

4. Name of Regulations Coordinator

Sukanya Mukherjee

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410-260-7494

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5. Name of Person to Call About this Document

Sukanya Mukherjee

Telephone No.

4102607494

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6. Check applicable items:

- New Regulations
 - Amendments to Existing Regulations
 - Date when existing text was downloaded from COMAR online: 08/07/2014.
 - Repeal of Existing Regulations
 - Recodification
 - Incorporation by Reference of Documents Requiring DSD Approval
 - Reproposal of Substantively Different Text:
 - : Md. R
 - (vol.) (issue) (page nos) (date)
- Under Maryland Register docket no.: --P.

7. Is there emergency text which is identical to this proposal:

- Yes No

8. Incorporation by Reference

Check if applicable: Incorporation by Reference (IBR) approval form(s) attached and 18 copies of documents proposed for incorporation submitted to DSD. (Submit 18 paper copies of IBR document to DSD and one copy to AELR.)

9. Public Body - Open Meeting

- OPTIONAL - If promulgating authority is a public body, check to include a sentence in the Notice of Proposed Action that proposed action was considered at an open meeting held pursuant to State Government Article, §10-506(c), Annotated Code of Maryland.
- OPTIONAL - If promulgating authority is a public body, check to include a paragraph that final action will be considered at an open meeting.

10. Children's Environmental Health and Protection

Check if the system should send a copy of the proposal to the Children's Environmental Health and Protection Advisory Council.

11. Certificate of Authorized Officer

I certify that the attached document is in compliance with the Administrative Procedure Act. I also certify that the attached text has been approved for legality by Sukanya Mukherjee, General Counsel, (telephone #4102607494) on 08/07/2014. A written copy of the approval is on file at this agency.

Name of Authorized Officer

Jeff Kelly

Title

Director

Telephone No.

4102607388

Date

08/07/2014

Title 03
COMPTROLLER OF THE TREASURY

Subtitle 02 ALCOHOL AND TOBACCO TAX

03.02.01 Alcoholic Beverages

Authority: Article 2B, §2-101, 16-301, 16-302, and 16-303; Tax-General Article §2-103; Annotated Code of Maryland

Notice of Proposed Action

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The Comptroller of the Treasury proposes to amend regulation .20 to add the definitions of a warehouseman.

Statement of Purpose

The purpose of this action is to Include the definition of a warehouseman and further clarify the Come to Rest regulation.

Comparison to Federal Standards

There is no corresponding federal standard to this proposed action.

Estimate of Economic Impact

The proposed action has no economic impact.

Economic Impact on Small Businesses

The proposed action has minimal or no economic impact on small businesses.

Impact on Individuals with Disabilities

The proposed action has no impact on individuals with disabilities.

Opportunity for Public Comment

Comments may be sent to Sukanya Mukherjee, Staff Attorney, Comptroller of Maryland, 80 Calvert St. Annapolis, MD 21404, or call 410-260-7494, or email to smukherjee@comp.state.md.us, or fax to . Comments will be accepted through September 20, 2014. A public hearing has not been scheduled.

Economic Impact Statement Part C

A. Fiscal Year in which regulations will become effective: FY 2015

B. Does the budget for the fiscal year in which regulations become effective contain funds to implement the regulations?

No

C. If 'yes', state whether general, special (exact name), or federal funds will be used:

D. If 'no', identify the source(s) of funds necessary for implementation of these regulations:

No funds are needed to implement the regulation.

E. If these regulations have no economic impact under Part A, indicate reason briefly:

This merely amends and clarifies an already existing regulation.

F. If these regulations have minimal or no economic impact on small businesses under Part B, indicate the reason and attach small business worksheet.

This merely amends and clarifies an already existing regulation.

G. Small Business Worksheet:

(1 a, b, & c) Intended Beneficiaries - The intended beneficiaries are businesses. There will be no changes or economic changes. These are merely amendments to an existing regulation. This further clarifies the regulation for alcoholic beverage wholesalers.

(2a) Other Direct or Indirect Impacts - There are no direct or indirect impacts.

(3) Long Term Impacts - There are no long term impacts associated with the amendments on this regulation.

(4) Estimates of Economic Impact - There is no economic impact.

Attached Document:

Title 03 COMPTROLLER OF MARYLAND

Subtitle 02 Alcohol and Tobacco Tax

01 Alcoholic Beverages

Authority: Article 2B, §2-101, 16-301, 16-302, and 16-303; Tax-General Article §2-103; Annotated Code of Maryland

.20 Come to Rest.

A. Definitions.

(1) —(3) (text unchanged)

(4) *“Warehouseman” means a person who is an employee of the wholesaler and listed on the regular salary list or payroll of the wholesaler.*

B. —C. (text unchanged)

D. Come to Rest Compliance Requirement. The person driving the delivery vehicle and delivering the alcoholic beverage shall record the delivery location, date, and time and have it verified, by signature, upon delivery by the warehouseman. The warehouseman shall record the loading location, date, and time the alcoholic beverages are placed in a vehicle for delivery to a retailer and also shall record the identification information of the delivery vehicle. The driver of the retail delivery vehicle shall verify, by signature, the information recorded by the warehouseman upon loading of the alcoholic beverages.