
By: Charles County Delegation

Introduced and read first time: January 31, 1996

Assigned to: Economic Matters

A BILL ENTITLED

1 AN ACT concerning

2 **Charles County - Alcoholic Beverages**
3 **(Unpaid Taxes)**

4 FOR the purpose of specifying, in Charles County, to which County office certain unpaid
5 taxes are due before a license for the sale of alcoholic beverages may be issued;
6 generally relating to certification from the County Office of Assessments and
7 Treasurer; and generally relating to alcoholic beverages in Charles County.

8 BY repealing and reenacting, with amendments,
9 Article 2B - Alcoholic Beverages
10 Section 10-104(p)(1), 10-301(i), and 10-503(j)(5)
11 Annotated Code of Maryland
12 (1994 Replacement Volume and 1995 Supplement)

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

15 **Article 2B - Alcoholic Beverages**

16 10-104.

17 (p) (1) In Charles County, the application shall contain:

18 (i) A statement that the applicant is at least 21 years old;

19 (ii) A certification from the office of the County Supervisor of
20 Assessments showing[:

21 1. The] THE value of the merchandise, fixtures, and
22 stock-in-trade for the business for which the application is made for the calendar year
23 next preceding the year the license is to be issued; AND

24 (III) A CERTIFICATION FROM THE TREASURER OF THE COUNTY
25 SHOWING:

26 [2.] 1. That there are no unpaid taxes due from the applicant
27 to the County, incorporated city, or town where the licensed premises is to be located;
28 and

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1 [3.] 2. That there are no unpaid taxes due from the applicant
2 to the County or State of Maryland on the merchandise, fixtures, and stock-in-trade
3 where the licensed premises is to be located.

4 10-301.

5 (i) In Charles County, the Board of License Commissioners may not renew any
6 license as authorized in subsection (a) of this section unless there is presented to the
7 Board [of License Commissioners] A CERTIFICATION FROM THE:

8 (1) OFFICE OF THE COUNTY SUPERVISOR OF ASSESSMENTS SHOWING
9 THAT THE VALUE OF THE MERCHANDISE, FIXTURES, AND STOCK-IN-TRADE FOR
10 THE BUSINESS FOR WHICH THE APPLICATION IS MADE FOR THE CALENDAR YEAR
11 NEXT PRECEDING THE YEAR THE LICENSE IS TO BE ISSUED;

12 (2) TREASURER OF THE COUNTY SHOWING THAT THERE ARE NO
13 UNPAID TAXES DUE FROM THE APPLICANT TO THE COUNTY, INCORPORATED CITY,
14 OR TOWN WHERE THE LICENSED PREMISES IS TO BE LOCATED; AND [a receipt or
15 certificate from the]

16 (3) Treasurer of the County showing there are no unpaid taxes DUE FROM
17 THE APPLICANT TO THE COUNTY OR THE STATE OF MARYLAND on the merchandise,
18 fixtures and stock-IN-TRADE [of the licensee due the County or any municipal
19 corporation in the County in which] WHERE the licensed premises is TO BE located.

20 10-503.

21 (j) (5) A transfer of any license may not be made as authorized in subsection
22 (a) of this section unless there is presented to the Board [a receipt or certificate from the
23 supervisor of assessments of the]:

24 (I) A CERTIFICATION FROM THE OFFICE OF THE County
25 SUPERVISOR OF ASSESSMENTS showing [there are no unpaid taxes on] THE VALUE OF
26 the merchandise, fixtures, and stock-IN-TRADE [of the transferor due to the County or
27 any municipal corporation in the County in which the licensed premises are located] FOR
28 THE BUSINESS FOR WHICH THE APPLICATION IS MADE FOR THE CALENDAR YEAR
29 NEXT PRECEDING THE YEAR THE LICENSE IS TO BE ISSUED.

30 (II) A CERTIFICATION FROM THE TREASURER OF THE COUNTY
31 SHOWING THAT THERE ARE NO UNPAID TAXES DUE FROM THE APPLICANT TO THE:

32 1. COUNTY, INCORPORATED CITY, OR PLACE WHERE THE
33 LICENSED PREMISES IS TO BE LOCATED; AND

34 2. COUNTY OR STATE OF MARYLAND ON THE
35 MERCHANDISE, FIXTURES, AND STOCK-IN-TRADE WHERE THE LICENSED PREMISES
36 IS TO BE LOCATED.

37 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
38 October 1, 1996.