
By: Charles County Delegation

Introduced and read first time: January 31, 1996

Assigned to: Economic Matters

Committee Report: Favorable

House action: Adopted

Read second time: March 12, 1996

CHAPTER ____

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[:

2

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

4 (III) A CERTIFICATION FROM THE TREASURER OF THE COUNTY
5 SHOWING:

6 [2.] 1. That there are no unpaid taxes due from the applicant
7 to the County, incorporated city, or town where the licensed premises is to be located;
8 and

9 [3.] 2. That there are no unpaid taxes due from the applicant
10 to the County or State of Maryland on the merchandise, fixtures, and stock-in-trade
11 where the licensed premises is to be located.

12 10-301.

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

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

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

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

28 10-503.

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

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

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

