
By: Senator Young

Introduced and read first time: February 2, 1996

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Alcoholic Beverages Tax - Supplementary Appropriation - Alcohol and Drug Abuse**
3 **Administration**

4 FOR the purpose of altering State tax rates for alcoholic beverages sold in Maryland;
5 providing for the legislative appropriation for a certain fiscal year of certain
6 revenues derived as a result of this Act; making this Act a supplementary
7 appropriation; and generally relating to the alcoholic beverages tax and a
8 supplementary appropriation for a certain fiscal year for the Alcohol and Drug
9 Abuse Administration.

10 BY repealing and reenacting, with amendments,
11 Article - Tax - General
12 Section 5-105(a), (b), and (c)
13 Annotated Code of Maryland
14 (1988 Volume and 1995 Supplement)

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

17 **Article - Tax - General**

18 5-105.

19 (a) Except as provided in subsection (e) of this section, the alcoholic beverage tax
20 rate for distilled spirits is:

21 (1) [\$1.50] \$3 for each gallon or [39.63] 79.26 cents for each liter; and

22 (2) if distilled spirits contain a percentage of alcohol greater than 100 proof,
23 an additional tax, for each 1 proof over 100 proof, of [1.5] 3 cents for each gallon or
24 [0.3963] 0.7926 cents for each liter.

25 (b) Except as provided in subsection (e) of this section, the alcoholic beverage tax
26 rate for wine is [40] 80 cents for each gallon or [10.57] 21.14 cents for each liter.

27 (c) Except as provided in subsection (e) of this section, the alcoholic beverage tax
28 rate on beer is [9] 18 cents for each gallon or [2.3778] 4.7556 cents for each liter.

1 SECTION 2. AND BE IT FURTHER ENACTED, That for Fiscal Year 1997 only
2 and from only those additional revenues resulting from this Act that are credited to the
3 State General Fund for Fiscal Year 1997, and from no other funds, and subject to the
4 provisions of law relating to budgetary procedure to the extent applicable, the amount
5 specified below, or as much thereof as required to accomplish the designated purpose, is
6 hereby appropriated and authorized to be disbursed from as much of those additional
7 revenues as are received by the State:

8 ALCOHOL AND DRUG ABUSE ADMINISTRATION

9 32.11.02.02 Addictions Treatment Services

10 In addition to the amount appropriated in the Budget Bill for Fiscal Year 1997, to
11 supplement the appropriation for Fiscal Year 1997, the following amount:

12 General Fund Appropriation \$23,000,000

13 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
14 July 1, 1996.