
By: **Delegate C. Davis**

Introduced and read first time: February 12, 1999

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Alcoholic Beverage Tax - Rates**

3 FOR the purpose of altering the rates of the alcoholic beverage tax; and generally
4 relating to the alcoholic beverage tax.

5 BY repealing and reenacting, with amendments,
6 Article - Tax - General
7 Section 5-105(a) through (c)
8 Annotated Code of Maryland
9 (1997 Replacement Volume and 1998 Supplement)

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

12 **Article - Tax - General**

13 5-105.

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

16 (1) [\$1.50] \$1.65 for each gallon or [39.63] 43.59 cents for each liter; and

17 (2) if distilled spirits contain a percentage of alcohol greater than 100
18 proof, an additional tax, for each 1 proof over 100 proof, of [1.5] 1.65 cents for each
19 gallon or [0.3963] 0.4359 cents for each liter.

20 (b) Except as provided in subsection (e) of this section, the alcoholic beverage
21 tax rate for wine is [40] 44 cents for each gallon or [10.57] 11.63 cents for each liter.

22 (c) Except as provided in subsection (e) of this section, the alcoholic beverage
23 tax rate on beer is [9] 9.9 cents for each gallon or [2.3778] 2.6156 cents for each liter.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 October 1, 1999.