

Department of Legislative Services
Maryland General Assembly
1999 Session

FISCAL NOTE

House Bill 76 (Delegate Hammen)

Ways and Means

Alcoholic Beverage Tax - Out-of-State Wine - Exemption

This bill creates an exemption from the alcoholic beverages tax for wine that is brought or shipped into the State by a consumer for personal use. The wine must be purchased from a licensed winery and the purchaser must be present at the winery at the time of purchase. A consumer is limited to a purchase of 1 case of wine per month. Current law prohibits the direct shipment of alcoholic beverages to consumers from out-of-state.

Fiscal Summary

State Effect: The bill's provisions would not materially affect State operations or finances.

Local Effect: None.

Small Business Effect: Potential minimal.

Information Source(s): Comptroller's Office, Department of Legislative Services

Fiscal Note History: First Reader - February 3, 1999

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