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By: **Delegate Barve**  
Introduced and read first time: February 11, 2000  
Assigned to: Economic Matters

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Committee Report: Favorable with amendments  
House action: Adopted  
Read second time: March 21, 2000

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Alcoholic Beverages - Hard Cider**

3 FOR the purpose of ~~expanding the definition of beer for certain purposes to include~~  
4 ~~hard cider; specifying a certain alcohol content and certain other ingredient of~~  
5 ~~hard cider; making stylistic changes~~ providing that hard cider shall be  
6 considered as beer for certain purposes; defining a certain term; and generally  
7 relating to hard cider.

8 BY repealing and reenacting, without amendments,  
9 Article 2B - Alcoholic Beverages  
10 Section 1-102(a)(1)  
11 Annotated Code of Maryland  
12 (1998 Replacement Volume and 1999 Supplement)

13 BY repealing and reenacting, with amendments,  
14 Article 2B - Alcoholic Beverages  
15 Section 1-102(a)(3)  
16 Annotated Code of Maryland  
17 (1998 Replacement Volume and 1999 Supplement)

18 BY adding to  
19 Article 2B - Alcoholic Beverages  
20 Section 1-102(a)(9-1)  
21 Annotated Code of Maryland  
22 (1998 Replacement Volume and 1999 Supplement)

1 BY repealing and reenacting, with amendments,  
 2 Article - Tax - General  
 3 Section 5-101(d)  
 4 Annotated Code of Maryland  
 5 (1997 Replacement Volume and 1999 Supplement)

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

8 **Article 2B - Alcoholic Beverages**

9 1-102.

10 (a) (1) In this article the following words have the meanings indicated.

11 (3) (I) "Beer" means any brewed alcoholic beverage [, and includes  
 12 beer, ale, porter and stout].

13 (II) ~~"BEER" INCLUDES:~~

14 ~~1. ALE;~~

15 ~~2. PORTER;~~

16 ~~3. STOUT; AND~~

17 ~~4. HARD CIDER, CONSISTING OF:~~

18 ~~A. PRIMARILY APPLES OR APPLE CONCENTRATE AND~~  
 19 ~~WATER, WITH NO OTHER FRUIT PRODUCT; AND~~

20 ~~B. FOR THE PURPOSES OF THIS ARTICLE AND THE TAX -~~  
 21 ~~GENERAL ARTICLE, HARD CIDER, AS DEFINED IN PARAGRAPH (9-1) OF THIS~~  
 22 ~~SUBSECTION, SHALL BE CONSIDERED AS BEER IN ALL RESPECTS.~~

23 (9-1) "HARD CIDER" MEANS A BEVERAGE DERIVED PRIMARILY FROM  
 24 APPLES OR APPLE CONCENTRATE AND WATER, CONTAINING NO OTHER FRUIT  
 25 PRODUCT, AND CONTAINING AT LEAST ONE-HALF OF 1% AND LESS THAN 7% OF  
 26 ALCOHOL BY VOLUME.

27 **Article - Tax - General**

28 5-101.

29 (d) (1) "Beer" means a brewed alcoholic beverage.

30 (2) "Beer" includes:

31 (i) ale;

1 (ii) porter; {and}

2 (iii) stout; ~~AND~~

3 (IV) ~~HARD CIDER, CONSISTING OF:~~

4 1. ~~PRIMARILY APPLES OR APPLE CONCENTRATE AND~~  
5 ~~WATER, WITH NO OTHER FRUIT PRODUCT; AND~~

6 2. ~~AT LEAST ONE-HALF OF 1% AND LESS THAN 7% OF~~  
7 ~~ALCOHOL BY VOLUME.~~

8 (3) FOR THE PURPOSES OF THIS TITLE, HARD CIDER, AS DEFINED IN  
9 ARTICLE 2B, § 1-102(A)(9-1) OF THE CODE, SHALL BE CONSIDERED AS BEER IN ALL  
10 RESPECTS.

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
12 October 1, 2000.