
By: **Delegates Bronrott and Marriott**
Introduced and read first time: January 22, 2003
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Alcoholic Beverage Tax - Tax Rates**

3 FOR the purpose of altering State tax rates for alcoholic beverages in Maryland; and
4 generally relating to alcoholic beverage tax rates.

5 BY repealing and reenacting, with amendments,
6 Article - Tax - General
7 Section 5-105(a), (b), and (c)
8 Annotated Code of Maryland
9 (1997 Replacement Volume and 2002 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~~] \$5.12 for each gallon or [~~39.63 cents~~] \$1.3527 for each liter;
17 and

18 (2) if distilled spirits contain a percentage of alcohol greater than 100
19 proof, an additional tax, for each 1 proof over 100 proof, of [~~1.5~~] 5.12 cents for each
20 gallon or [~~0.3963~~] 1.3527 cents for each liter.

21 (b) Except as provided in subsection (e) of this section, the alcoholic beverage
22 tax rate for wine is [~~40 cents~~] \$1.28 for each gallon or [~~10.57~~] 33.8176 cents for each
23 liter.

24 (c) Except as provided in subsection (e) of this section, the alcoholic beverage
25 tax rate on beer is [~~9~~] 64 cents for each gallon or [~~2.3778~~] 16.9088 cents for each liter.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2003.