
By: **Delegates Bronrott, Marriott, Kaiser, Goldwater, Lee, and Morhaim**
Introduced and read first time: February 11, 2004
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Alcoholic Beverage 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 2003 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~~] \$4.50 for each gallon or [~~39.63 cents~~] \$1.1889 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~~] 4.5 cents for each
20 gallon or [~~0.3963~~] 1.1889 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~~] \$1.20 for each gallon or [~~10.57~~] 31.71 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~~] 27 cents for each gallon or [~~2.3778~~] 7.1334 cents for each liter.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2004.