
By: **Delegates Gordon and Patterson**

Introduced and read first time: February 16, 2006

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Alcoholic Beverage Tax - Distribution of Revenues to Local Jurisdictions**

3 FOR the purpose of altering the distribution of certain alcoholic beverage tax
4 revenues; requiring the Comptroller to distribute on a certain frequency to a
5 county a certain portion of certain alcoholic beverage tax revenues; and
6 generally relating to the distribution of alcoholic beverage tax revenues.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - General
9 Section 2-301
10 Annotated Code of Maryland
11 (2004 Replacement Volume and 2005 Supplement)

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

14 **Article - Tax - General**

15 2-301.

16 (a) From the alcoholic beverage tax revenue, the Comptroller shall distribute
17 the amount necessary to administer the alcoholic beverage tax laws to an
18 administrative cost account.

19 (b) After making the distribution required under subsection (a) of this section,
20 the Comptroller shall distribute AT LEAST EACH QUARTER TO A COUNTY THE NET
21 ALCOHOLIC BEVERAGE TAX REVENUE ATTRIBUTABLE TO:

22 (1) 4.5 CENTS FOR EACH GALLON OR 1.1889 CENTS PER LITER OF BEER
23 SOLD OR DELIVERED TO A RETAIL DEALER IN THAT COUNTY; AND

24 (2) 50 CENTS FOR EACH GALLON OR 13.21 CENTS FOR EACH LITER OF
25 DISTILLED SPIRITS SOLD OR DELIVERED TO A RETAIL DEALER IN THAT COUNTY.

1 (C) AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER SUBSECTIONS (A)
2 AND (B) OF THIS SECTION, THE COMPTROLLER SHALL DISTRIBUTE the remaining
3 alcoholic beverage tax revenue to the General Fund of the State.

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
5 July 1, 2006.