Q7 7lr2180 CF 7lr2312

By: Senators Madaleno, Britt, Jones, and Pinsky

Introduced and read first time: February 2, 2007

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

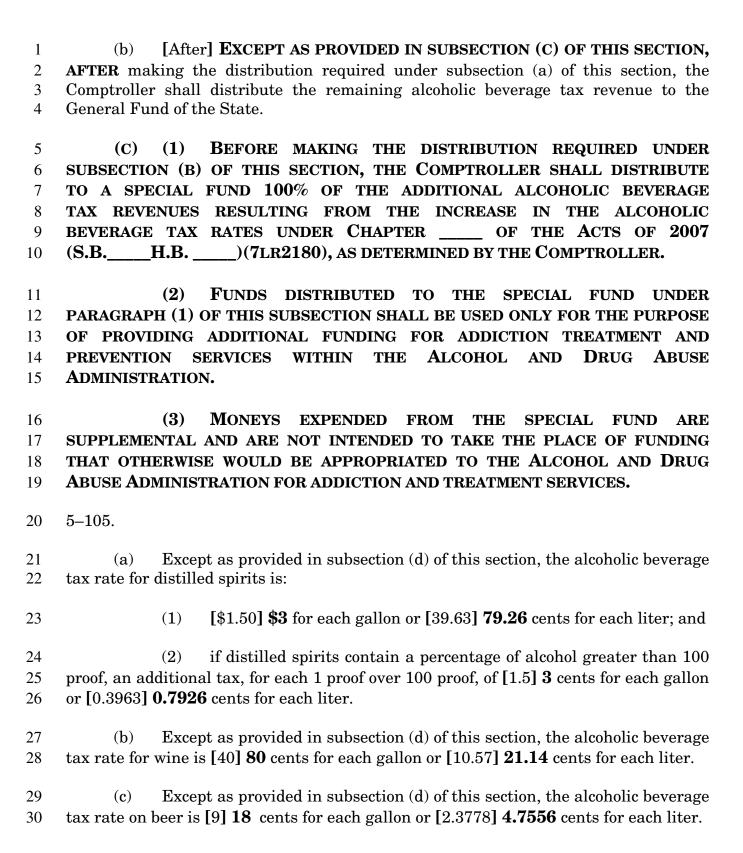
2 Alcoholic Beverage Tax - Special Fund for Addiction and Treatment Services

- 3 FOR the purpose of altering State tax rates for alcoholic beverages sold in Maryland;
- 4 altering the distribution of the alcoholic beverage tax revenues; requiring the
- 5 Comptroller to distribute a portion of the alcoholic beverage tax revenues to a
- special fund to be used only for certain purposes; and generally relating to the
- 7 alcoholic beverage tax and the dedication of certain alcoholic beverage tax
- 8 revenues for certain purposes for certain fiscal years.
- 9 BY repealing and reenacting, with amendments,
- 10 Article Tax General
- 11 Section 2–301 and 5–105
- 12 Annotated Code of Maryland
- 13 (2004 Replacement Volume and 2006 Supplement)
- 14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
- 15 MARYLAND, That the Laws of Maryland read as follows:
- 16 **Article Tax General**
- 17 2–301.
- 18 (a) From the alcoholic beverage tax revenue, the Comptroller shall distribute
- 19 the amount necessary to administer the alcoholic beverage tax laws to an
- 20 administrative cost account.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.





- 1 (d) The tax imposed under $\S 5-102(b)$ of this subtitle shall equal the amount 2 that the discriminating jurisdiction charges a Maryland licensee or permit holder.
- 3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 4 July 1, 2007.