Q7 8lr2214

By: Delegates Bronrott, Ali, Anderson, Barkley, Barnes, Bobo, Burns, Carr, Carter, Dumais, Feldman, Gaines, Gilchrist, Glenn, Hecht, Holmes, Hucker, Ivey, Kullen, Lee, Mizeur, Montgomery, Nathan-Pulliam, Niemann, Robinson, Rosenberg, Ross, Tarrant, Taylor, V. Turner, Valderrama, and Waldstreicher

Introduced and read first time: February 8, 2008

Assigned to: Ways and Means

AN ACT concerning

A BILL ENTITLED

9	Alcoholic Reverge Tay - Special Fund for Adult and Adolescent Addiction

2 Alcoholic Beverage Tax – Special Fund for Adult and Adolescent Addiction 3 Treatment and Prevention Services

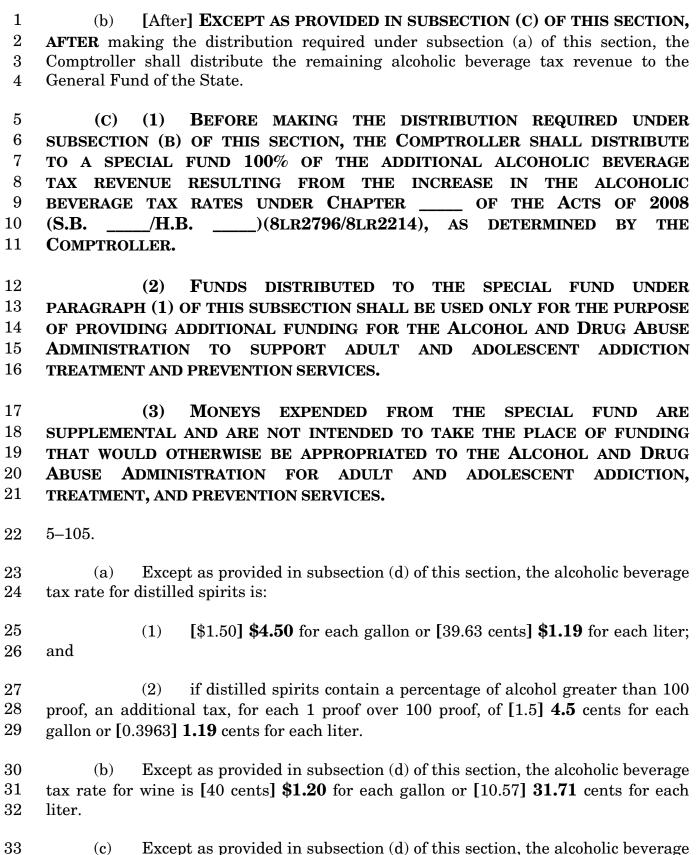
- FOR the purpose of altering State tax rates for alcoholic beverages sold in Maryland; altering the distribution of the alcoholic beverage tax revenue; requiring the Comptroller to distribute a portion of the alcoholic beverage tax revenue to a special fund to be used only for certain purposes; and generally relating to the alcoholic beverage tax and the dedication of certain alcoholic beverage tax revenue for certain purposes for certain fiscal years.
- 10 BY repealing and reenacting, with amendments,
- 11 Article Tax General
- 12 Section 2–301 and 5–105
- 13 Annotated Code of Maryland
- 14 (2004 Replacement Volume and 2007 Supplement)
- 15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF 16 MARYLAND, That the Laws of Maryland read as follows:
- 17 Article Tax General
- 18 2–301.

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19 (a) From the alcoholic beverage tax revenue, the Comptroller shall distribute 20 the amount necessary to administer the alcoholic beverage tax laws to an 21 administrative cost account.



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(c) Except as provided in subsection (d) of this section, the alcoholic beverage tax rate on beer is [9] **27** cents for each gallon or [2.3778] **7.1334** cents for each liter.

- 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, 2008.