

SENATE BILL 232

Q7

EMERGENCY BILL

8lr1131

By: **Senator Forehand**

Introduced and read first time: January 23, 2008

Assigned to: Budget and Taxation

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;
4 making this Act an emergency measure; and generally relating to alcoholic
5 beverage tax rates.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - General
8 Section 5-105(a), (b), and (c)
9 Annotated Code of Maryland
10 (2004 Replacement Volume and 2007 Supplement)

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

13 **Article - Tax - General**

14 5-105.

15 (a) Except as provided in subsection (d) of this section, the alcoholic beverage
16 tax rate for distilled spirits is:

17 (1) (I) [~~\$1.50~~] **\$4.50** for each gallon [or];

18 (II) [~~39.63 cents~~] **1.1891 DOLLARS** for each liter; OR

19 (III) **89.1843 CENTS FOR EACH 0.75-LITER CONTAINER**; and

20 (2) if distilled spirits contain a percentage of alcohol greater than 100
21 proof, an additional tax, for each 1 proof over 100 proof, of:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1 (I) [1.5] **4.5** cents for each gallon [or];
- 2 (II) [0.3963] **1.1891** cents for each liter; **OR**
- 3 (III) **0.8918 CENTS FOR EACH 0.75-LITER CONTAINER.**

4 (b) Except as provided in subsection (d) of this section, the alcoholic beverage
5 tax rate for wine is:

- 6 (1) [40 cents] **\$1.20** for each gallon [or];
- 7 (2) [10.57] **31.71** cents for each liter; **OR**
- 8 (3) **23.7825 CENTS FOR EACH 0.75-LITER CONTAINER.**

9 (c) Except as provided in subsection (d) of this section, the alcoholic beverage
10 tax rate on beer is:

- 11 (1) [9] **54** cents for each gallon [or];
- 12 (2) [2.3778] **14.2694** cents for each liter; **OR**
- 13 (3) **5.0625 CENTS FOR EACH 12-OUNCE CONTAINER.**

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency
15 measure, is necessary for the immediate preservation of the public health or safety,
16 has been passed by a ye and nay vote supported by three-fifths of all the members
17 elected to each of the two Houses of the General Assembly, and shall take effect from
18 the date it is enacted.