

HOUSE BILL 1180

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CF SB 786

By: **Delegates Bronrott, Ali, Bobo, Braveboy, Carr, Frush, Hecht, Hucker, Ivey, Lee, McComas, Mizeur, Montgomery, Morhaim, Niemann, Pena-Melnyk, Shewell, and Tarrant**

Introduced and read first time: February 13, 2009

Assigned to: Economic Matters

A BILL ENTITLED

1 AN ACT concerning

2 **Alcoholic Beverages – Enhanced Beer**

3 FOR the purpose of specifying that enhanced beer means alcoholic beverages with
4 certain amounts of overall alcohol content obtained from flavors and other
5 added nonbeverage ingredients containing alcohol; specifying that, for purposes
6 of sales, enhanced beer is liquor that may be sold at retail only by a certain
7 license; specifying that enhanced beer is beer for purposes of the alcoholic
8 beverages tax; altering certain definitions; defining a certain term; and
9 generally relating to alcoholic beverages.

10 BY repealing and reenacting, without amendments,
11 Article 2B – Alcoholic Beverages
12 Section 1–102(a)(1) and (2)
13 Annotated Code of Maryland
14 (2005 Replacement Volume and 2008 Supplement)

15 BY repealing and reenacting, with amendments,
16 Article 2B – Alcoholic Beverages
17 Section 1–102(a)(3)
18 Annotated Code of Maryland
19 (2005 Replacement Volume and 2008 Supplement)

20 BY adding to
21 Article 2B – Alcoholic Beverages
22 Section 1–102.1
23 Annotated Code of Maryland
24 (2005 Replacement Volume and 2008 Supplement)

25 BY repealing and reenacting, without amendments,

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Article – Tax – General
2 Section 5–101(a) and (b)
3 Annotated Code of Maryland
4 (2004 Replacement Volume and 2008 Supplement)

5 BY repealing and reenacting, with amendments,
6 Article – Tax – General
7 Section 5–101(d)
8 Annotated Code of Maryland
9 (2004 Replacement Volume and 2008 Supplement)

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

12 **Article 2B – Alcoholic Beverages**

13 1–102.

14 (a) (1) In this article the following words have the meanings indicated.

15 (2) (i) “Alcoholic beverages” means alcohol, brandy, whiskey, rum,
16 gin, cordial, beer, ale, porter, stout, wine, cider, and any other spirituous, vinous, malt
17 or fermented liquor, liquid, or compound, by whatever name called, which contains,
18 except as provided in subparagraph (ii) of this paragraph, one–half of one percent or
19 more of alcohol by volume, which is fit for beverage purposes.

20 (ii) “Alcoholic beverages” does not include a confectionery food
21 product that contains up to 5 percent of alcohol by volume and is regulated by the
22 Department of Health and Mental Hygiene under § 21–209 of the Health – General
23 Article.

24 (3) (i) “Beer” means any brewed alcoholic beverage.

25 (ii) “Beer” includes:

26 1. Beer;

27 2. Ale;

28 3. Porter;

29 4. Stout; **AND**

30 5. Hard cider[; and

31 6. Alcoholic beverages that contain:

1 (2) “Alcoholic beverage” includes:

2 (i) beer;

3 (ii) distilled spirits; and

4 (iii) wine.

5 (d) (1) “Beer” means a brewed alcoholic beverage.

6 (2) “Beer” includes:

7 (i) ale;

8 (ii) porter;

9 (iii) stout;

10 (iv) hard cider, as defined in § 1–102(a)(9–1) of this article; and

11 (v) [alcoholic beverages that contain:] **ENHANCED BEER THAT**

12 **CONTAINS:**

13 1. 6% or less alcohol by volume, derived primarily from
14 the fermentation of grain, with not more than 49% of the beverage’s overall alcohol
15 content by volume obtained from flavors and other added nonbeverage ingredients
16 containing alcohol; or

17 2. More than 6% alcohol by volume, derived primarily
18 from the fermentation of grain, with not more than 1.5% of the beverage’s overall
19 alcohol content by volume obtained from flavors and other added nonbeverage
20 ingredients containing alcohol.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
22 October 1, 2009.