HOUSE BILL 780

Q7, A1 1lr1798

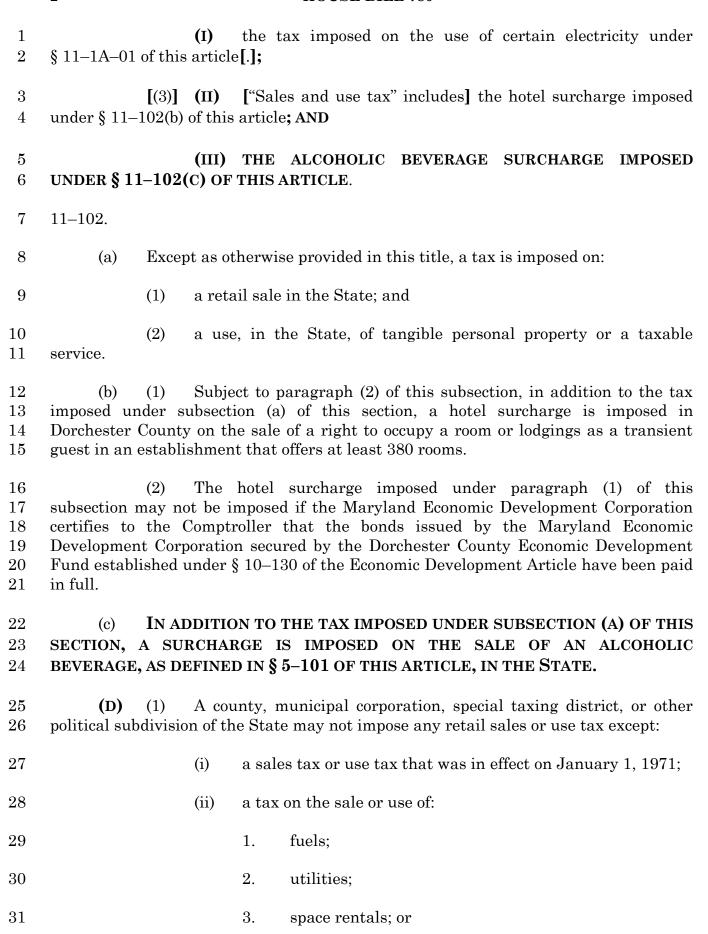
By: Delegate Conaway

Introduced and read first time: February 10, 2011

Assigned to: Ways and Means

A BILL ENTITLED

1	AN ACT concerning
2	Sales and Use Tax – Surcharge – Alcoholic Beverages
3	FOR the purpose of imposing a supplemental surcharge on the sale of alcoholic
4	beverages in the State; establishing the amount of the surcharge; and generally
5	relating to imposing a supplemental surcharge on the sale of alcoholic beverages
6	in the State.
7	BY repealing and reenacting, with amendments,
8	Article – Tax – General
9	Section 1–101(s) and 11–102
10	Annotated Code of Maryland
11	(2010 Replacement Volume)
12	BY adding to
13	Article – Tax – General
14	Section 11–104(g)
15	Annotated Code of Maryland
16	(2010 Replacement Volume)
17	SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
18	MARYLAND, That the Laws of Maryland read as follows:
19	Article – Tax – General
20	1–101.
20	1 101.
21	(s) (1) "Sales and use tax" means the tax imposed under Title 11 of this
22	article.
23	(2) "Sales and use tax" includes:



- 4. any controlled dangerous substance, as defined in § 5–101 of the Criminal Law Article, unless the sale is made by a person who registers under and complies with Title 5, Subtitle 3 of the Criminal Law Article; or
- 4 (iii) a tax imposed by a code county on the sale or use of food and 5 beverages authorized under Article 25B, § 13H of the Code.
- 6 (2) Paragraph (1) of this subsection may not be construed as 7 conferring authority to impose a sales and use tax.
- 8 11–104.
- 9 (G) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE ALCOHOLIC BEVERAGE SURCHARGE IMPOSED UNDER § 11—102(C) OF THIS SUBTITLE IS 10 CENTS FOR EACH CONTAINER OR VESSEL IN WHICH AN ALCOHOLIC BEVERAGE IS SOLD.
- 13 (2) If the container or vessel in which an alcoholic
 14 Beverage is sold is packaged together with other containers or
 15 Vessels as part of a carton or case that is sold as a unit, the
 16 Alcoholic beverage surcharge imposed under § 11–102(c) of this
 17 Subtitle is 10 cents total for the carton or case of containers or
 18 Vessels that is sold as a unit.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2011.