

Chapter 571

(Senate Bill 994)

AN ACT concerning

Sales and Use Tax – Alcoholic Beverages – Supplementary Appropriation

FOR the purpose of altering the rate of the sales and use tax imposed on the sale of an alcoholic beverage; ~~requiring the Comptroller to distribute certain revenue from the sales and use tax on the sale of an alcoholic beverage to the General Fund of the State;~~ making this Act a supplementary appropriation to fund a certain waiting list initiative for the Developmental Disabilities Administration; providing that the appropriation provided under this Act shall have priority over any other appropriation from the additional revenues resulting from this Act that are credited to the General Fund for a certain fiscal year; requiring the Governor to include certain amounts in the budget bill for certain fiscal years for certain purposes; and generally relating to the sales and use tax imposed on the sale of an alcoholic beverage and a supplementary appropriation.

~~BY repealing and reenacting, with amendments,
Article – Tax – General
Section 2-1302.2
Annotated Code of Maryland
(2010 Replacement Volume)~~

BY adding to
Article – Tax – General
Section 11-104(g)
Annotated Code of Maryland
(2010 Replacement Volume)

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

Article – Tax – General

~~2-1302.2.~~

~~(A) After making the distributions required under §§ 2-1301 through 2-1302.1 of this subtitle, OF THE SALES AND USE TAX COLLECTED ON THE SALE OF ALCOHOLIC BEVERAGES UNDER § 11-104(G) OF THIS ARTICLE, THE COMPTROLLER SHALL DISTRIBUTE TO THE GENERAL FUND OF THE STATE THE REVENUE ATTRIBUTABLE TO A SALES AND USE TAX RATE IN EXCESS OF 6%.~~

~~(B) AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§ 2-1301 THROUGH 2-1302.1 OF THIS SUBTITLE AND SUBSECTION (A) OF THIS SECTION, the Comptroller shall pay into the Transportation Trust Fund established under § 3-216 of the Transportation Article:~~

~~(1) for each fiscal year beginning before July 1, 2013, 5.3% of the remaining sales and use tax revenue; and~~

~~(2) for each fiscal year beginning on or after July 1, 2013, 6.5% of the remaining sales and use tax revenue.~~

11-104.

(G) THE SALES AND USE TAX RATE FOR THE SALE OF AN ALCOHOLIC BEVERAGE, AS DEFINED IN § 5-101 OF THIS ARTICLE, IS:

~~(1) FOR A SALE ON OR AFTER JULY 1, 2011, BUT BEFORE JULY 1, 2012, 7% OF THE TAXABLE PRICE OF THE ALCOHOLIC BEVERAGE;~~

~~(2) FOR A SALE ON OR AFTER JULY 1, 2012, BUT BEFORE JULY 1, 2013, 8% OF THE TAXABLE PRICE OF THE ALCOHOLIC BEVERAGE; AND~~

~~(3) FOR A SALE ON OR AFTER JULY 1, 2013, 9% OF THE TAXABLE PRICE OF THE ALCOHOLIC BEVERAGE.~~

SECTION 2. AND BE IT FURTHER ENACTED, That for fiscal year 2012 only and from only those additional revenues resulting from this Act that are credited to the General Fund for fiscal year 2012, and from no other funds, and subject to the provisions of law relating to budgetary procedure to the extent applicable, the amount specified below, or as much thereof as required to accomplish the designated purpose, is hereby appropriated and authorized to be disbursed from as much of those additional revenues as are received by the State:

M00M01.02 Community Services

In addition to the amount appropriated in the budget bill for fiscal year 2012, to supplement the appropriation for fiscal year 2012, the following amount to be used to fund a Waiting List initiative for the Developmental Disabilities Administration. Priority shall be given to individuals in the Crisis Prevention and Crisis Resolution categories of the Waiting List:

General Fund Appropriation ~~\$5,000,000~~ \$15,000,000

SECTION 3. AND BE IT FURTHER ENACTED, That, notwithstanding any other provision of law, the appropriation provided under Section 2 of this Act shall

have priority over any other appropriation for fiscal year 2012 from the additional revenues resulting from the increase in the sales and use tax rate for the sale of an alcoholic beverage as provided under this Act or any other Act of the General Assembly.

~~SECTION 3. AND BE IT FURTHER ENACTED, That the Governor shall include at least \$10,000,000 in the budget bill for fiscal year 2013 and at least \$15,000,000 in the budget bill for fiscal year 2014 to fund a Waiting List initiative for the Developmental Disabilities Administration. Priority shall be given to individuals in the Crisis Prevention and Crisis Resolution categories of the Waiting List.~~

SECTION ~~2~~ ~~4~~ ~~2~~ 4. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2011.

Approved by the Governor, May 19, 2011.