

# SENATE BILL 707

Q7, A1

5lr2521

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By: **Senator Eckardt**

Introduced and read first time: February 11, 2015

Assigned to: Rules

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## A BILL ENTITLED

1 AN ACT concerning

2 **Alcoholic Beverage Tax Returns – Manufacturers and Wholesalers – Due Date**

3 FOR the purpose of authorizing the Comptroller to specify, by regulation, the date or dates  
4 on which certain alcoholic beverage manufacturers or wholesalers must file an  
5 alcoholic beverage tax return; and generally relating to the filing of certain alcoholic  
6 beverage tax returns.

7 BY repealing and reenacting, with amendments,  
8 Article – Tax – General  
9 Section 5–201(b)  
10 Annotated Code of Maryland  
11 (2010 Replacement Volume and 2014 Supplement)

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

14 **Article – Tax – General**

15 5–201.

16 (b) Each manufacturer and each wholesaler shall complete, under oath, and file  
17 with the Comptroller an alcoholic beverage tax return:

18 (1) on or before the [10th day of the month that follows the month in which]  
19 **DATE OR DATES THE COMPTROLLER SPECIFIES, BY REGULATION, IF:**

20 (i) the manufacturer or wholesaler sells or delivers any alcoholic  
21 beverage in the State;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1                   (ii) a manufacturer that brews malt beverages, under a Class 6  
2 pub-brewery license, transfers the malt beverages for consumption on the restaurant  
3 premises in accordance with federal alcohol tax laws and regulations; or

4                   (iii) a manufacturer that brews malt beverages, under a Class 7  
5 micro-brewery license, transfers the malt beverages for consumption off the micro-brewery  
6 licensed premises in accordance with federal alcohol tax laws and regulations; and

7                   (2) if the Comptroller so specifies, by regulation, on other dates for each  
8 month in which the manufacturer or wholesaler does not sell, deliver, or transfer any  
9 alcoholic beverage in the State.

10               SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
11 1, 2015.