

Chapter 49

(Senate Bill 707)

AN ACT concerning

Alcoholic Beverage Tax Returns – Manufacturers and Wholesalers – Due Date

FOR the purpose of authorizing the Comptroller to specify, by regulation, the ~~date or~~ dates on which certain alcoholic beverage manufacturers or wholesalers must file an alcoholic beverage tax return; requiring that any filing date established by the Comptroller must be at least 5 days later than a certain day specified for filing an alcoholic beverage tax return; and generally relating to the filing of certain alcoholic beverage tax returns.

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

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

Article – Tax – General

5–201.

(b) **(1)** Each manufacturer and each wholesaler shall complete, under oath, and file with the Comptroller an alcoholic beverage tax return:

~~(i)~~ **(1)** EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, on or before the ~~10th~~ **10th** day of the month that follows the month in which ~~DATE OR DATES THE COMPTROLLER SPECIFIES, BY REGULATION, IF:~~

~~(i)~~ **1.** the manufacturer or wholesaler sells or delivers any alcoholic beverage in the State;

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

~~(iii)~~ **3.** a manufacturer that brews malt beverages, under a Class 7 micro–brewery license, transfers the malt beverages for consumption off the micro–brewery licensed premises in accordance with federal alcohol tax laws and regulations; and

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

(2) (I) SUBJECT TO SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE COMPTROLLER MAY, BY REGULATION, ESTABLISH DATES FOR FILING THE ALCOHOLIC BEVERAGE TAX RETURNS REQUIRED UNDER THIS SUBSECTION.

(II) ANY FILING DATE ESTABLISHED UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH SHALL BE AT LEAST 5 DAYS LATER THAN THE DAY SPECIFIED FOR FILING A RETURN UNDER SUBPARAGRAPH (1)(I) OF THIS SUBSECTION.

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

Approved by the Governor, April 14, 2015.