

# HOUSE BILL 648

Q7

6lr2847  
CF SB 757

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By: **Delegates Moon, Smith, Barkley, Barron, Barve, Carr, Clippinger, Cullison, Dumais, Fraser-Hidalgo, Gilchrist, Gutierrez, Hixson, Kaiser, Kelly, Korman, Kramer, Lam, Luedtke, Mautz, A. Miller, Morales, Platt, Reznik, S. Robinson, Tarlau, Waldstreicher, and C. Wilson**

Introduced and read first time: February 4, 2016

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 14, 2016

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Alcoholic Beverage Taxes – Electronic Filing of Returns**

3 FOR the purpose of requiring the Comptroller to develop and implement procedures for  
4 electronic filing of alcoholic beverage tax returns by a certain date; and generally  
5 relating to the filing of alcoholic beverage tax returns.

6 BY repealing and reenacting, with amendments,

7 Article – Tax – General

8 Section 5–201

9 Annotated Code of Maryland

10 (2010 Replacement Volume and 2015 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

12 That the Laws of Maryland read as follows:

13 **Article – Tax – General**

14 5–201.

15 (a) A person who holds a Class E, F, or G alcoholic beverage license shall  
16 complete, under oath, and file with the Comptroller an alcoholic beverage tax return:

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (1) on or before the 25th day of the month that follows the month in which  
2 the person sells any alcoholic beverage within the boundaries of the State; and

3 (2) if the Comptroller so specifies, by regulation, on other dates for each  
4 month in which the licensee does not sell any alcoholic beverages in the State.

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

7 (i) except as provided in paragraph (2) of this subsection, on or  
8 before the 10th day of the month that follows the month in which:

9 1. the manufacturer or wholesaler sells or delivers any  
10 alcoholic beverage in the State;

11 2. a manufacturer that brews malt beverages, under a Class  
12 6 pub-brewery license, transfers the malt beverages for consumption on the restaurant  
13 premises in accordance with federal alcohol tax laws and regulations; or

14 3. a manufacturer that brews malt beverages, under a Class  
15 7 micro-brewery license, transfers the malt beverages for consumption off the  
16 micro-brewery licensed premises in accordance with federal alcohol tax laws and  
17 regulations; and

18 (ii) if the Comptroller so specifies, by regulation, on other dates for  
19 each month in which the manufacturer or wholesaler does not sell, deliver, or transfer any  
20 alcoholic beverage in the State.

21 (2) (i) Subject to subparagraph (ii) of this paragraph, the Comptroller  
22 may, by regulation, establish dates for filing the alcoholic beverage tax returns required  
23 under this subsection.

24 (ii) Any filing date established under subparagraph (i) of this  
25 paragraph shall be at least 5 days later than the day specified for filing a return under  
26 paragraph (1)(i) of this subsection.

27 (c) A nonresident dealer shall complete, under oath, and file with the Comptroller  
28 an alcoholic beverage tax return:

29 (1) on or before the 15th day of the month that follows the month in which  
30 the nonresident dealer delivers beer into the State; and

31 (2) if the Comptroller so specifies, by regulation, on other dates for each  
32 month in which the nonresident dealer does not deliver beer into the State.

33 (d) A person who is a direct wine shipper shall file with the Office of the  
34 Comptroller a quarterly tax return.

1 (e) A resident dealer shall complete, under oath, and file with the Comptroller an  
2 alcoholic beverage tax return:

3 (1) on or before the 15th day of the month that follows the month in which  
4 the resident dealer delivers beer into the State; and

5 (2) if the Comptroller so specifies, by regulation, on other dates for each  
6 month in which the resident dealer does not deliver beer into the State.

7 **(F) ON OR BEFORE JANUARY 1, ~~2017~~ 2018, THE COMPTROLLER SHALL**  
8 **DEVELOP AND IMPLEMENT PROCEDURES FOR THE ELECTRONIC FILING OF THE**  
9 **ALCOHOLIC BEVERAGE TAX RETURNS REQUIRED TO BE FILED UNDER THIS SECTION.**

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
11 October 1, 2016.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.