

10 **AN ACT CONCERNING**

20 **ALCOHOL TAX – 10 CENT INCREASE PER GALLON SOLD**

30 FOR the purpose of ameliorating Maryland’s structural deficit and perilous fiscal state.
40 BY reenacting and repealing with amendments,

50 Article – Tax – General
60 § 5-105
70 Annotated Code of Maryland

80 SECTION 1. BE IT ENACTED BY THE MARYLAND STUDENT LEGISLATURE, That the Laws
90 of Maryland read as follows:

100 **§ 5-105. Tax rates.**

110 (a) *Distilled spirits.*- Except as provided in subsection (d) of this section, the alcoholic beverage tax rate
120 for distilled spirits is:

130 (1) ~~\$1.50~~ \$1.60 for each gallon or ~~39.63~~ 10.30 cents for each liter; and

140 (2) if distilled spirits contain a percentage of alcohol greater than 100 proof, an additional tax, for each 1
150 proof over 100 proof, of ~~4.5~~ 11.5 cents for each gallon or ~~0.3963~~ 2.99 cents for each liter.

160 (b) *Wine.*- Except as provided in subsection (d) of this section, the alcoholic beverage tax rate for wine is
170 ~~40~~ 50 cents for each gallon or ~~10.57~~ 13cents for each liter.

180 (c) *Beer - In general.*- Except as provided in subsection (d) of this section, the alcoholic beverage tax rate
190 on beer is ~~9~~ 19 cents for each gallon or ~~2.3778~~ 4.94 cents for each liter.

200 (d) *Retaliatory tax.*- The tax imposed under § 5-102(b) of this subtitle shall equal the amount that the
210 discriminating jurisdiction charges a Maryland licensee or permit holder.

220 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 7/1/10.

230 **MANDATES:**

240 Martin O’Malley, Governor of Maryland
250 Anthony G. Brown, Lieutenant Governor of Maryland
260 Thomas V. Mike Miller, President of the Senate
270 Michael E. Busch, Speaker of the House of Delegates
280 John M. Colmers, Secretary of Maryland Department of Health and Mental Hygiene
290 Peter Franchot, Maryland Comptroller

Sponsor:

Andrea Thomson
Delegation Chairperson
University of Maryland, Baltimore County