

# HOUSE BILL 904

Q7  
HB 13/1SS07 – W&M

8lr2112

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By: **Delegates Gutierrez, Ali, Anderson, Feldman, Gilchrist, Huckler, Ivey, Niemann, Pena-Melnyk, Reznik, Robinson, Rosenberg, Taylor, V. Turner, Valderrama, and Waldstreicher**

Introduced and read first time: February 6, 2008

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Alcoholic Beverages Tax – Rates**

3 FOR the purpose of altering State tax rates for alcoholic beverages in Maryland; and  
4 generally relating to alcoholic beverage tax rates.

5 BY repealing and reenacting, with amendments,  
6 Article – Tax – General  
7 Section 5–105(a), (b), and (c)  
8 Annotated Code of Maryland  
9 (2004 Replacement Volume and 2007 Supplement)

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

12 **Article – Tax – General**

13 5–105.

14 (a) Except as provided in subsection (d) of this section, the alcoholic beverage  
15 tax rate for distilled spirits is:

16 (1) [~~\$1.50~~] **\$3.50** for each gallon or [~~39.63~~] **92.47** cents for each liter;  
17 and

18 (2) if distilled spirits contain a percentage of alcohol greater than 100  
19 proof, an additional tax, for each 1 proof over 100 proof, of [~~1.5~~] **3.5** cents for each  
20 gallon or [~~0.3963~~] **0.9247** cents for each liter.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           (b)     Except as provided in subsection (d) of this section, the alcoholic beverage  
2 tax rate for wine is [40 cents] **\$1.00** for each gallon or [10.57] **26.42** cents for each  
3 liter.

4           (c)     Except as provided in subsection (d) of this section, the alcoholic beverage  
5 tax rate on beer is [9] **25** cents for each gallon or [2.3778] **6.605** cents for each liter.

6           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
7 July 1, 2008.