

SENATE BILL 757

Q7

6lr3441
CF HB 648

By: **Senator Madaleno**

Introduced and read first time: February 5, 2016

Assigned to: Budget and Taxation

A BILL ENTITLED

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:

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

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

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

3 1. the manufacturer or wholesaler sells or delivers any
4 alcoholic beverage in the State;

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

8 3. a manufacturer that brews malt beverages, under a Class
9 7 micro-brewery license, transfers the malt beverages for consumption off the
10 micro-brewery licensed premises in accordance with federal alcohol tax laws and
11 regulations; and

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

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

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

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

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

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

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

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

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

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

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

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