

JOINT RESOLUTIONS

No. 1

(House Joint Resolution 10)

Joint Resolution petitioning and memorializing the Congress of the United States to study the Federal liquor tax policy and to enact legislation to reduce the present excessively high tax rate.

WHEREAS, The Twenty-first Amendment to the Constitution of the United States vests in the individual states control over the trade in and use of alcoholic beverages; and

WHEREAS, in the exercise of such control forty-six states including the State of Maryland have recognized the compelling demand for alcoholic beverages, and have enacted laws to protect the health, welfare, safety and morals of the people by allowing only those who are morally responsible to engage in the production and distribution of alcoholic beverages, and by strictly supervising such production and distribution; and

WHEREAS, the aforesaid forty-six states have levied excise taxes on alcoholic beverages for the purposes of encouraging temperance, reimbursing the states for their costs in maintaining such strict supervision and control, and providing revenue; and in fixing the amount of these excises, states have sought an optimum figure which will achieve a balance between the three enumerated objectives; and

WHEREAS, the federal government has so substantially increased its excise tax on alcoholic beverages that the consumer price of such beverages has risen to several times their cost of production; and

WHEREAS, the result of such increase in consumer price has been to divert many sales from the controlled distribu-

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.