

- (1) 2 cents for a beer container of 12 ounces or less or 0.3549 liters or less;
- (2) 3 cents for a beer container of more than 12 ounces or 0.3549 liters but not more than 23 ounces or 0.6802 liters;
- (3) 4 cents for a beer container of more than 23 ounces or 0.6802 liters but not more than 31 ounces or 0.9168 liters;
- (4) 6 cents for a beer container of more than 31 ounces or 0.9168 liters but not more than 40 ounces or 1.183 liters; and
- (5) 7 cents for a gallon or fraction of a gallon for a beer container of more than 40 ounces or 1.183 liters.]

[(e)] (D) The tax imposed under § 5-102(b) of this subtitle shall equal the amount that the discriminating jurisdiction charges a Maryland licensee or permit holder.

[5-304.

(a) A person who sells or delivers beer into Garrett County shall pay the Garrett County beer tax authorized under § 5-102(c)(1)(ii) of this title:

- (1) to the county liquor control board before the person sells or delivers the beer for consumption in the county; and
- (2) by a method other than by tax stamps and in the manner that the county liquor control board requires.

(b) Garrett County shall use the Garrett County beer tax revenue for general county purposes.]

[13-1028.

A person who is required to pay the Garrett County beer tax and who willfully fails to pay the tax as required under § 5-304 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 1 year or both.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2006.

May 26, 2006

The Honorable Michael E. Busch  
Speaker of the House  
State House  
Annapolis, MD 21401

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, today I have