

(b) The tax imposed by this section shall apply to all beer purchased and sold by county liquor stores or dispensaries.

(C) THE TAX IMPOSED UNDER THIS SECTION SHALL BE LEVIED AND COLLECTED, IN ACCORDANCE WITH FEDERAL ALCOHOL TAX LAWS AND REGULATIONS, ON THE MALT BEVERAGES BREWED UNDER A CLASS -6- 7 BALTIMORE CITY MICRO-BREWERY LICENSE AT THE TIME WHEN THE BEVERAGE IS TRANSFERRED FOR--CONSUMPTION--OFF--THE--MICRO-BREWERY LICENSED-PREMISES-IN-ACCORDANCE-WITH-FEDERAL-ALCOHOL-TAX-LAWS-AND REGULATIONS FROM THE BREWERY PREMISES:

(1) TO THE RESTAURANT PREMISES FOR ON-SALE PURPOSES;

OR

(2) FOR DELIVERY TO A MARYLAND LICENSED WHOLESALER.

~~SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1988.~~

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

5-201.

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

(1) on or before the 10th day of the month that follows the month in which:

(I) the manufacturer or wholesaler sells or delivers any alcoholic beverage in the State; OR

(II) A MANUFACTURER THAT BREWS MALT BEVERAGES UNDER A CLASS --6-- 7 BALTIMORE CITY MICRO-BREWERY LICENSE, TRANSFERS THE MALT BEVERAGES FOR CONSUMPTION OFF THE MICRO-BREWERY LICENSED PREMISES IN ACCORDANCE WITH FEDERAL ALCOHOL TAX LAWS AND REGULATIONS; and

(2) if the Comptroller so specifies, by regulation, on other dates for each month in which the manufacturer or wholesaler does not sell, DELIVER, OR TRANSFER any alcoholic beverage in the State.

5-301.

(b)(1) A manufacturer that, under an alcoholic beverage license as a winery or limited winery, sells or delivers wine to