

retail dealers or to consumers in the State shall pay the alcoholic beverage tax on that wine, in the manner that the Comptroller requires, with the return that covers the period in which the manufacturer sells or delivers that wine.

(2) A manufacturer that sells, to wholesalers or retail dealers for consumption in the State, beer on which the alcoholic beverage tax was not paid before the beer was delivered into the State shall pay the alcoholic beverage tax on that beer, in the manner that the Comptroller requires, with the return that covers the period in which the manufacturer sells that beer.

(3) A MANUFACTURER THAT, UNDER A CLASS -6- 7 BALTIMORE CITY MICRO-BREWERY LICENSE, BREWS AND TRANSFERS MALT BEVERAGES FOR CONSUMPTION OFF THE MICRO-BREWERY LICENSED PREMISES IN THE STATE SHALL PAY THE ALCOHOLIC BEVERAGE TAX ON THAT MALT BEVERAGE, IN THE MANNER THAT THE COMPTROLLER REQUIRES, WITH THE RETURN THAT COVERS THE PERIOD IN WHICH THE MANUFACTURER TRANSFERS THAT MALT BEVERAGE.

SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall take effect July 1, 1988 provided that, on January 1, 1989, with no further action required by the General Assembly, the amendments to Article 2B, § 136 in Section 1 of this Act shall be abrogated and of no further force and effect, so that the provisions of Article 2B § 136 are repealed in accordance with Chapter (S.B. 2) of the Acts of the General Assembly of 1988, effective January 1, 1989.

SECTION 4. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect January 1, 1989.

Approved May 27, 1988.

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CHAPTER 740

(House Bill 1353)

AN ACT concerning

Tobacco Tax - Exemption from Bond Security Requirement

FOR the purpose of allowing authorizing the Comptroller to exempt certain licensed cigarette distributors from posting certain security for the tobacco tax under--certain--circumstances; prohibiting the Comptroller from exempting certain licensed cigarette distributors from posting security for the tobacco tax; making certain officers of a corporation personally