

The second clause of the first sentence of former Art. 2B, § 135, which repealed inconsistent laws as of July 1, 1955, is deleted as unnecessary in light of Ch. ___, § 10, Acts of 1988..

The third sentence of former Art. 2B, § 135, which allowed collection of county tax due on or before July 1, 1955, is deleted as surplusage.

Defined terms: "Alcoholic beverage" § 5-101
 "Beer" § 5-101 "Comptroller" § 1-101
 "Person" §§ 1-101 and 5-101 "State" § 1-101

5-103. PRESUMPTION OF TAXABILITY; CONTRABAND ALCOHOLIC BEVERAGE; BURDEN OF PROOF.

(A) PRESUMPTION OF TAXABILITY.

A REBUTTABLE PRESUMPTION EXISTS THAT ANY ALCOHOLIC BEVERAGE IN THE STATE IS SUBJECT TO THE ALCOHOLIC BEVERAGE TAX.

(B) CONTRABAND ALCOHOLIC BEVERAGE.

AN ALCOHOLIC BEVERAGE ON WHICH THE ALCOHOLIC BEVERAGE TAX IS NOT PAID IS A CONTRABAND ALCOHOLIC BEVERAGE IF IT IS DELIVERED, POSSESSED, SOLD, OR TRANSPORTED IN THE STATE IN A MANNER THAT IS NOT AUTHORIZED:

- (1) UNDER THIS TITLE; OR
- (2) UNDER ARTICLE 2B OF THE CODE.

(C) BURDEN OF PROOF.

THE PERSON WHO POSSESSES AN ALCOHOLIC BEVERAGE HAS THE BURDEN OF PROVING THAT THE ALCOHOLIC BEVERAGE IS NOT SUBJECT TO THE ALCOHOLIC BEVERAGE TAX.

REVISOR'S NOTE: Subsections (a), (b)(1), and (c) of this section are new language derived without substantive change from former Art. 2B, §§ 3(a)(2)(i) and 131(a).

Subsection (b)(2) of this section is new language added to accommodate the revision, in this article, of provisions formerly in Art. 2B and, thus, to state expressly that a person still must comply with Art. 2B.

In subsection (a) of this section, the words "rebuttable presumption" are added for clarity.

In subsection (a) and the introductory language of subsection (b) of this section, the defined term "alcoholic beverage tax" is substituted for the former words "excise tax imposed by this subtitle" and the