

conform to subsections (a)(1) and (b) of this section.

In the introductory language of subsection (a) of this section, the defined term "distilled spirits" is substituted for the former words "alcoholic beverages other than beer or wine", for clarity and brevity.

In subsection (a)(2) of this section, the reference to a percentage "greater than 100 proof" is substituted for the former reference to an examination of "the standard of proof therein provided" -- i.e., in § 2809 of the Internal Revenue Code -- for clarity and brevity.

Also in subsection (a)(2) of this section, the rate of 1.5 cents for "each 1 proof over 100 proof" is substituted for the former reference to a rate that "shall be increased proportionally", for clarity.

Subsection (e) of this section is revised to clarify that the retaliatory tax equals the charge made by the discriminating jurisdiction.

Former Art. 2B, § 133d(1), which made the tax under subsection (a)(1) of this section applicable only to those distilled spirits "which do not contain a greater percentage of alcohol than the standard of proof ...", is deleted as surplusage.

Defined terms: "Alcoholic beverage tax" § 5-101
 "Beer" § 5-101 "Distilled spirits" § 5-101
 "Wine" § 5-101

SUBTITLE 2. RETURNS.

5-201. REQUIRED.

(A) CLASSES E, F, AND G LICENSEES.

A PERSON WHO HOLDS A CLASS E, F, OR G ALCOHOLIC BEVERAGE LICENSE SHALL COMPLETE, UNDER OATH, AND FILE WITH THE COMPTROLLER AN ALCOHOLIC BEVERAGE TAX RETURN:

(1) ON OR BEFORE THE 25TH DAY OF THE MONTH THAT FOLLOWS THE MONTH IN WHICH THE PERSON SELLS ANY ALCOHOLIC BEVERAGE WITHIN THE BOUNDARIES OF THE STATE; AND

(2) IF THE COMPTROLLER SO SPECIFIES, BY REGULATION, ON OTHER DATES FOR EACH MONTH IN WHICH THE LICENSEE DOES NOT SELL ANY ALCOHOLIC BEVERAGES IN THE STATE.

(B) MANUFACTURERS AND WHOLESALERS.

EACH MANUFACTURER AND EACH WHOLESALER SHALL COMPLETE, UNDER OATH, AND FILE WITH THE COMPTROLLER AN ALCOHOLIC BEVERAGE TAX RETURN: