

(1) ~~ALL DIRECT SHIPMENT CHARGES; AND~~

(2) SERVICE CHARGES THAT ARE NOT SUBJECT TO THE MARYLAND SALES TAX TO:

(H) (1) THE RETAIL DEALER WHEN THE CONSUMER TAKES DELIVERY AT THE RATE OF \$5 PER BOTTLE BUT NOT MORE THAN \$10 PER SHIPMENT; AND

(H) (2) THE WHOLESALER AT THE RATE OF \$2 PER BOTTLE BUT NOT MORE THAN \$4 PER SHIPMENT.

(C) A PERSONAL CONSUMER MAY NOT RECEIVE MORE THAN 108 LITERS OF WINE IN TOTAL FROM ONE OR MORE DIRECT WINE SELLERS IN A PERMIT YEAR.

7.5-109.

THE WHOLESALER AND THE RETAIL DEALER DO NOT BEAR THE RISK OF LOSS AND ARE NOT LIABLE FOR ANY PRODUCT DEFECT, PRODUCT CONTAMINATION, OR OTHER PRODUCT OR PACKAGING DAMAGE EXCEPT FOR DAMAGE THAT THEY CAUSE.

7.5-110.

THE OFFICE OF THE COMPTROLLER MAY ADOPT REGULATIONS TO CARRY OUT THIS SUBTITLE.

**Article - Tax - General**

5-101.

(a) In this title the following words have the meanings indicated.

(N) "DIRECT WINE SELLER" HAS THE MEANING STATED IN ARTICLE 2B, § 7.5-101 OF THE CODE.

5-201.

(D) (1) A PERSON WHO IS A DIRECT WINE SELLER SHALL FILE WITH THE OFFICE OF THE COMPTROLLER AN ANNUAL TAX RETURN.

(2) THE ANNUAL TAX RETURN SHALL BE DUE NO LATER THAN OCTOBER 15 OF EACH YEAR COVERING THE PREVIOUS 12 CALENDAR MONTHS ENDING SEPTEMBER 30.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2002.

Approved April 25, 2002.