

(3) (i) "Beer" means any brewed alcoholic beverage[, and includes beer, ale, porter and stout].

(ii) [For the purposes of this article and the Tax - General Article, hard cider, as defined in paragraph (9-1) of this subsection, shall be considered as beer in all respects.] "BEER" INCLUDES:

1. BEER;
2. ALE;
3. PORTER;
4. STOUT;
5. HARD CIDER; AND
6. ALCOHOLIC BEVERAGES THAT CONTAIN:

A. 6% OR LESS ALCOHOL BY VOLUME, DERIVED PRIMARILY FROM THE FERMENTATION OF GRAIN, WITH NOT MORE THAN 49% OF THE BEVERAGE'S OVERALL ALCOHOL CONTENT BY VOLUME OBTAINED FROM FLAVORS AND OTHER ADDED NONBEVERAGE INGREDIENTS CONTAINING ALCOHOL; OR

B. MORE THAN 6% ALCOHOL BY VOLUME, DERIVED PRIMARILY FROM THE FERMENTATION OF GRAIN, WITH NOT MORE THAN 1.5% OF THE BEVERAGE'S OVERALL ALCOHOL CONTENT BY VOLUME OBTAINED FROM FLAVORS AND OTHER ADDED NONBEVERAGE INGREDIENTS CONTAINING ALCOHOL.

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

(b) (1) "Alcoholic beverage" means a spirituous, vinous, malt, or fermented liquor, liquid, or compound that:

- (i) is fit for beverage purposes; and
- (ii) contains one-half of 1% or more of alcohol by volume.