

SENATE BILL 757

Q7

6lr3441
CF HB 648

By: **Senator Madaleno**

Introduced and read first time: February 5, 2016

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 30, 2016

CHAPTER _____

1 AN ACT concerning

2 **Alcoholic Beverage Taxes – Electronic Filing of Returns**

3 FOR the purpose of requiring the Comptroller to develop and implement procedures for
4 electronic filing of alcoholic beverage tax returns by a certain date; and generally
5 relating to the filing of alcoholic beverage tax returns.

6 BY repealing and reenacting, with amendments,

7 Article – Tax – General

8 Section 5–201

9 Annotated Code of Maryland

10 (2010 Replacement Volume and 2015 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
12 That the Laws of Maryland read as follows:

13 **Article – Tax – General**

14 5–201.

15 (a) A person who holds a Class E, F, or G alcoholic beverage license shall
16 complete, under oath, and file with the Comptroller an alcoholic beverage tax return:

17 (1) on or before the 25th day of the month that follows the month in which
18 the person sells any alcoholic beverage within the boundaries of the State; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (2) if the Comptroller so specifies, by regulation, on other dates for each
2 month in which the licensee does not sell any alcoholic beverages in the State.

3 (b) (1) Each manufacturer and each wholesaler shall complete, under oath,
4 and file with the Comptroller an alcoholic beverage tax return:

5 (i) except as provided in paragraph (2) of this subsection, on or
6 before the 10th day of the month that follows the month in which:

7 1. the manufacturer or wholesaler sells or delivers any
8 alcoholic beverage in the State;

9 2. a manufacturer that brews malt beverages, under a Class
10 6 pub-brewery license, transfers the malt beverages for consumption on the restaurant
11 premises in accordance with federal alcohol tax laws and regulations; or

12 3. a manufacturer that brews malt beverages, under a Class
13 7 micro-brewery license, transfers the malt beverages for consumption off the
14 micro-brewery licensed premises in accordance with federal alcohol tax laws and
15 regulations; and

16 (ii) if the Comptroller so specifies, by regulation, on other dates for
17 each month in which the manufacturer or wholesaler does not sell, deliver, or transfer any
18 alcoholic beverage in the State.

19 (2) (i) Subject to subparagraph (ii) of this paragraph, the Comptroller
20 may, by regulation, establish dates for filing the alcoholic beverage tax returns required
21 under this subsection.

22 (ii) Any filing date established under subparagraph (i) of this
23 paragraph shall be at least 5 days later than the day specified for filing a return under
24 paragraph (1)(i) of this subsection.

25 (c) A nonresident dealer shall complete, under oath, and file with the Comptroller
26 an alcoholic beverage tax return:

27 (1) on or before the 15th day of the month that follows the month in which
28 the nonresident dealer delivers beer into the State; and

29 (2) if the Comptroller so specifies, by regulation, on other dates for each
30 month in which the nonresident dealer does not deliver beer into the State.

31 (d) A person who is a direct wine shipper shall file with the Office of the
32 Comptroller a quarterly tax return.

33 (e) A resident dealer shall complete, under oath, and file with the Comptroller an
34 alcoholic beverage tax return:

1 (1) on or before the 15th day of the month that follows the month in which
2 the resident dealer delivers beer into the State; and

3 (2) if the Comptroller so specifies, by regulation, on other dates for each
4 month in which the resident dealer does not deliver beer into the State.

5 **(F) ON OR BEFORE JANUARY 1, ~~2017~~ 2018, THE COMPTROLLER SHALL**
6 **DEVELOP AND IMPLEMENT PROCEDURES FOR THE ELECTRONIC FILING OF THE**
7 **ALCOHOLIC BEVERAGE TAX RETURNS REQUIRED TO BE FILED UNDER THIS SECTION.**

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
9 October 1, 2016.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.