

HOUSE BILL 1072

Q4

4lr1846

By: **Delegate Barnes**

Introduced and read first time: February 7, 2024

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Alcoholic Beverages – Rate Alteration**

3 FOR the purpose of altering the rate of the sales and use tax applied to certain sales of
4 alcoholic beverages; and generally relating to the sales and use tax rate for the sale
5 of alcoholic beverages.

6 BY repealing and reenacting, with amendments,
7 Article – Tax – General
8 Section 11–104(g)
9 Annotated Code of Maryland
10 (2022 Replacement Volume and 2023 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 11–104.

15 (g) The sales and use tax rate for the sale of an alcoholic beverage, as defined in
16 § 5–101 of this article, is:

17 (1) [9%] **10%** of the charge for the alcoholic beverage; and

18 (2) 6% of a charge that is made in connection with the sale of an alcoholic
19 beverage and is stated as a separate item of the consideration and made known to the buyer
20 at the time of sale for:

21 (i) any labor or service rendered;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (ii) any material used; or

2 (iii) any property sold.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
4 1, 2024.