## **Maryland Alcohol & Tobacco Tax**

## BULLETIIV &

Comptroller of the Treasury ● Alcohol & Tobacco Tax Unit ● Goldstein Treasury Building ● Annapolis, Maryland 21404-2999 (410) 974-3314 mdcomp@ari.net

## No. AB-8

April 26, 1996

TO: Non-Resident Dealers, Manufacturers, Wholesalers, and Non-Beverage Permit Holders

**SUBJECT:** Non-Beverage Alcohol Order Forms

State Regulation No. 03.02.04.01 was recently amended, deleting the necessity for non-beverage permit holders to use the State supplied non-beverage alcohol order form.

Accordingly, non-beverage permit holders are authorized to order non-beverage alcohol from non-resident dealer permit holders or Maryland licensed wholesalers and manufacturers without the use of the State supplied order form.

Non-resident dealers and Maryland licensed wholesalers and manufacturers are still required to be certain orders are delivered only to persons or entities holding a non-beverage Class "C" or Class "E" permit, issued by the State Comptroller. Non-beverage permit holders must also keep records of all alcohol transactions on their premises for a period of two years and these records must be available for inspection or audit during regular business hours.

Questions concerning this notice should be directed to this office at 410/974-3314.

Charles W. Ehart, DPA
Administrator
Alcohol and Tobacco Tax Unit

For the hearing impaired: Maryland Relay Service 1-800-733-2258 TDD: (410) 974-3157 (Baltimore metro area) If you need a reasonable accommodation for a disability, please contact us before you visit. If you need the information in this bulletin in an alternate format, contact: Public Affairs Office (410) 974-3885 (voice) (410) 974-3157 (TDD)