



Administrative Release

Comptroller of the Treasury 1 Alcohol & Tobacco Tax Unit 1 Goldstein Treasury Building 1 P. O. Box 2999 1 Annapolis, Maryland 21404-2999
410-260-7314/410-260-7314 in Central Maryland or 1-800-492-1751 from elsewhere in Maryland
e-mail: taxhelp @comp.state.md.us; Forms -by-FAXX(3329); World Wide Web: www.marylandtaxes.com

No. AB-1

(formerly Bulletin AB-B6-IMP)

January 1994

To: Persons desiring to bring alcoholic beverages into Maryland

Subject: Restrictions on importation of alcoholic beverages

Importation of alcoholic beverages into the state of Maryland is generally prohibited by Maryland statute to all persons, except commercial license or permit holders. There are four exceptions to this rule, three in favor of tourists and travelers and one for individuals making a bona fide change of domicile from a point outside the state of Maryland to a point within this state. The law defines "**consumer**" as a person who possesses alcoholic beverages for personal use only. Alcoholic beverages include any alcoholic compound by whatever name known containing one-half of one percent (1/2 of 1%) of alcohol by volume (one proof), which is fit for beverage consumption.

Exceptions

1. The Maryland statute provides that a consumer, twenty-one years of age or older, may **personally** bring into this state, for personal consumption only, one (1) quart of legally manufactured alcoholic beverages at any one time, but not more than two (2) quarts during any one calendar month. No one may at any one time possess within this state more than four (4) quarts of such alcoholic beverages.

2. A consumer twenty-one years of age or over shall be permitted to bring into the state of Maryland in possession of and for **personal** use only, **one (1) gallon** of alcoholic beverages **free** of any tax imposed under the alcoholic beverages laws, if the purchase was made in the **Virgin Islands of the United States, American Samoa or Guam**. Evidence of purchase must be in possession when returning to the state of Maryland.

3. A consumer twenty-one (21) years of age or over shall be permitted to bring into the state of Maryland from outside the continental limits of the United States, in possession of and for personal use only, no more than one (1) gallon of alcoholic beverages, of which **one (1) quart** shall be free of any tax imposed under the Alcoholic Beverage Laws. The alcoholic beverage tax must be **paid** on any excess over one (1) quart.

4. An individual who is making a bona fide change of domicile into the state of Maryland may secure a Change of Domicile Permit, the fee for which is \$5.00. Upon the payment of the excise taxes provided by the statute (distilled spirits tax \$1.50, wine \$0.40 and beer \$0.09 per gallon respectively), the holder of a Change of Domicile Permit may ship into Maryland their private stock of alcoholic beverages when such alcoholic beverages constitute a normal part of personal household effects.

General Requirements

There are absolutely no other provisions of law for a person who is not a commercial licensee to bring alcoholic beverages into Maryland. Under no circumstances may a consumer receive any quantity of alcoholic beverages that is directly mailed or shipped from any source outside the state of Maryland.

A permit is required of any person carrying alcoholic beverages, for personal or other use, through the state of Maryland, except as provided in paragraphs 1, 2 and 3 above. An Individual Transportation permit is available to individuals who can prove compliance with all requirements of other affected jurisdictions.

Information: 410-260-7314 or 7-888-784-0145 from elsewhere in Maryland For the hearing impaired: Maryland Relay Service 1-800-735-2258 TTY: 410-260-7157 (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 issue in an alternate format, contact: Public Affairs Office 410-260-7885 (voice) 410-260-7157 (TTY)