



Comptroller of Maryland • Field Enforcement Division

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June 1, 2020

TO: All State-Licensed Manufacturers of Alcohol

SUBJECT: Pursuant to the Governor’s Executive Order 20-05-29-01, State-Licensed Manufacturers of Alcohol may now apply to for Emergency Authorization to ship Direct-To-Consumers in Maryland.

Governor Hogan’s Executive Order 20-05-29-01 issued May 29, 2020, states:

III. “State-licensed manufacturers of alcohol may: ...

b. directly ship alcohol to consumers upon request, provided that the Comptroller has given authorization after determining that:

i. the shipment can be completed safely using a common carrier in accordance with other applicable law; and

ii. all applicable sales and excise taxes are paid.”

Beginning Monday, June 1, 2020, the Comptroller of Maryland will accept requests for Emergency Authorization for Direct-to-Consumer Alcohol Shipments based on the following requirements:

1. To receive authorization to ship alcohol products direct-to-consumers in Maryland, the requestor must:
 - a. Send a written request for Emergency Authorization for Direct-to-Consumer Alcohol Shipments on company letterhead with licensee signature to FEDEmergency@marylandtaxes.gov for review. Your request **must** include the following:
 - i. Full corporate name, mailing address, and Federal Tax ID number of the Manufacturer;
 - ii. A scanned copy of the requestor’s valid license or permit issued by the Comptroller of Maryland;
 - iii. Contact name, phone number, and email address of the Manufacturer;
 - iv. Full corporate name of the Common Carrier that the Manufacturer intends to utilize for delivery;
 - v. Contact name, phone number, and email address for the intended Common Carrier;
 - vi. All product brand names that Manufacturer intends to ship.

2. Upon receipt of an Emergency Authorization for Direct-to-Consumer Alcohol Shipments from the Comptroller of Maryland, the authorized Manufacturer **must**:
 - a. Sell **ONLY THE LICENSEE'S OWN MANUFACTURED ALCOHOL PRODUCTS** through delivery by the holder of a common carrier permit to a Maryland consumer by receiving and filling orders that the consumer transmits by electronic or other means;
 - b. Verify at point-of-sale (via third-party age verification technology) AND point-of-delivery (via coordination with common carrier) that they will only sell alcoholic beverages to consumers who are at least 21 years of age, are a resident of Maryland, and who intend to purchase said alcohol for personal consumption only and not for resale or other commercial purposes;
 - c. Ensure that all containers of alcohol shipped directly to a consumer in the State are conspicuously labeled with: (i) The LICENSE OR PERMIT TYPE and NUMBER indicated on the valid Maryland license; (ii) The name and address of the consumer who is the intended recipient; and (iii) The words "**Contains Alcohol: Signature of Person at Least 21 Years of Age Required for Delivery;**"
 - d. Collect and remit sales tax and alcoholic beverage tax due on sales to consumers in Maryland, and file a quarterly alcoholic beverage tax return and a quarterly sales and use tax return with the Comptroller of Maryland that states the total amount of alcohol, by type, shipped direct-to-consumers, the price charged, and the name and address of each purchaser;
 - e. Maintain, for a period of 3 years, the complete and accurate records of all information needed to verify compliance;
 - f. Allow the Comptroller to perform an audit of direct-to-consumer alcohol sales records on request;
 - g. Consent to the jurisdiction of the Comptroller of Maryland or other State unit and the State courts concerning enforcement of the Emergency Authorization for Direct-to-Consumer Alcohol Shipments and any related law.

Limitations

1. The Emergency Authorization for Direct-to-Consumer Alcohol Shipments provided by the Governor's Executive Order 20-05-29-01 is temporary and may be withdrawn by the Comptroller for cause.
2. Licensees are directed to use this authorization responsibly without compromising the public's health, safety, or welfare. Notwithstanding any other provision of law, if the Comptroller determines that any licensee is found to be abusing the authorization provided by this notice, or if the licensee's actions jeopardize public health, safety, or welfare, the Comptroller may summarily rescind the authorization as to that licensee at any time, and without notice.
3. Until the Governor rescinds the Executive Order permitting these Emergency Authorizations, any licensee adhering to the terms of this notice, and other applicable laws, may rely on this notice to utilize the privileges described without risk of enforcement by the Comptroller or any other Maryland authority against its license for actions taken up until the time of the rescission.

Please contact the Comptroller of Maryland's Field Enforcement Division at 410-260-7388 if you have any questions concerning this notice.

Jeffrey A. Kelly
Director, Field Enforcement Division