

# Administrative Release

Comptroller of Maryland • Alcohol and Tobacco Tax Bureau • Goldstein Treasury Building  
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Web Site: <http://compnet.comp.state.md.us/red/>

AB-35

May 8, 2006

**To:** All Licensed Wholesalers, Manufacturers, Nonresident Dealers, Nonresident Wineries and Solicitor's Permit Holders

**Subject:** Samples of Alcoholic Beverages – Retail Licensees

State Regulation 03.02.01.13 titled "Samples of Alcoholic Beverages," regulates permitted samples of alcoholic beverages. You can review this regulation as well as any other alcoholic beverage regulation on the Division's website at: <http://compnet.comp.state.md.us/red/>.

Samples of alcoholic beverages are permitted under certain circumstances, the most common being samples provided to licensed retailers. The purpose of this administrative release is to reiterate the requirements pertinent to alcoholic beverage samples provided to retailers.

Under COMAR 03.02.01.13, the following stipulations are required:

- (1) A sample of an alcoholic beverage not stocked or sampled by a licensed retailer during the immediately preceding 12 months may be furnished by a wholesaler representative, supplier representative or nonresident winery representative when:
  - (a) The sample is not in excess of one 200-ml container; or
  - (b) The alcoholic beverage is not available in a 200-ml container or smaller, then one container of the next larger size.
- (2) A licensed wholesaler, supplier or nonresident winery representative shall sign out all samples from the licensed wholesaler's inventory or nonresident winery permit holder's inventory in a manner approved by the Alcohol and Tobacco Tax Bureau.
- (3) A representative of the licensed retailer shall sign a receipt for each sample provided.
- (4) A licensed wholesaler, supplier or nonresident winery representative shall account for all samples withdrawn from the licensed wholesaler's inventory or nonresident winery permit holder's inventory within 30 days of being signed out by returning to the licensed wholesaler or nonresident winery permit holder:
  - (a) Completed retailer receipts; or
  - (b) Unused samples.

(over)

Licensed wholesalers and nonresident winery permit holders are reminded that they must account for all samples provided, maintain sample records including signed receipts and report and pay the applicable state wine or distilled spirit tax on the monthly state tax return. Licensed retailers are reminded that they should maintain a copy of the receipt of all alcohol provided as samples for possible review and inspection by state and local officials. Such records should be maintained as required by Article 2B of the Annotated Code of Maryland.

Should you have any questions pertaining to this administrative release or samples in general, please contact Linda Bates at 410-260-7532.

Larry Tolliver  
Director

cc: County Liquor Boards