

CHAPTER 68  
FORMERLY  
HOUSE BILL NO. 122  
AS AMENDED BY  
HOUSE AMENDMENT NO. 2

AN ACT TO AMEND TITLE 4 OF THE DELAWARE CODE RELATED TO COLLECTION OF TAX ON ALCOHOLIC BEVERAGES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

Section 1. Amend § 581, Title 4 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 581 Rates of Tax.

(a) All persons required to be licensed under this title as an importer shall pay a tax upon the sale of, ~~upon the purchase or receipt of~~ alcoholic beverages to any person who purchases alcohol from an importer in this State, ~~pay a tax thereon~~ at the rates set forth in subsection (d) of this section.

(f) For the months of August, 2019 and July, 2020, all persons required to be licensed under this title as an importer shall be entitled to a nonrefundable credit against the tax on alcoholic beverages imposed pursuant to subsection (a) in an amount equal to one half of the tax previously paid on such importer's alcoholic liquor floor stock or inventory resting in the State on July 31, 2019, as reported in accordance with Commission rules. Any amounts of credit not used by virtue of the preceding sentence may be carried forward and used against future tax imposed by this section. A person required to be licensed under this title as an importer shall not be entitled to the credit permitted pursuant to this subsection if such person fails to report such person's alcoholic liquor floor stock or inventory resting in the State on July 31, 2019 on a timely-filed report.

Section 2. Severability. If any provision of this Act or the application of this Act to any person or circumstance is held invalid, the provisions of this Act are severable if the invalidity does not affect the other provisions of this Act that can be given effect without the invalid provision or the application of this Act that can be given effect without the invalid application.

Section 3. Effective date. This Act shall be effective as of July 1, 2019.

Approved June 26, 2019