



Administrative Release

Comptroller of the Treasury 1 Alcohol & Tobacco Tax Unit 1 Goldstein Treasury Building 1 Annapolis, Maryland 21404-2999
410-260-7314

No. AB-3

October 10, 1995

To: All Beer Wholesalers

Subject: Rental of Refrigerated Trucks to Retail Licensees

The alcoholic beverages Trade Practices Guidelines published by the Alcohol and Tobacco Tax Unit permit a beer wholesaler to rent refrigerated trucks and similar equipment to retail licensees at fair market value or higher. Typically these rentals are made to one-day or temporary licensees. However occasionally vehicles are rented to permanent licensees for special events or festivals.

Effective immediately any beer wholesaler who wishes to rent a refrigerated truck to a *permanent, full time licensee* should be guided by the following:

- The location where the vehicle is to be parked must either be considered a part of the retail licensed premise (as determined by the local liquor board) or be covered by an individual storage permit issued to the retailer by the Alcohol and Tobacco Tax Unit.
- If a truck is located at the site of an individual storage permit, no alcoholic beverages may be dispensed from the vehicle. The vehicle may only be used for off-premise cold storage.

- If a vehicle is located at the site of an individual storage permit, all products sold to the retailer must be delivered by the wholesaler to the *licensed premises*. It is the retail licensee's responsibility to transfer any product to the refrigerated truck.
- Before any beer wholesaler consummates any rental agreement with a permanent, full-time licensee, a letter outlining the particulars of the arrangement, including documentation/certification related to these requirements, shall be submitted to and an authorization letter received from the Alcohol and Tobacco Tax Unit.

Any questions pertaining to these requirements should be directed to Assistant Administrator Marion C. Schanze at 410-260-7319.

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

Information: 410-260-7314 For the hearing impaired: Maryland Relay Service 1-800-735-2258 TDD: 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 (TDD)