

# Administrative Release

Comptroller of Maryland • Motor-fuel, Alcohol and Tobacco Tax Regulatory Division • Goldstein Treasury Building  
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AB-38

November 1, 2007

**To:** Licensed Beer Wholesalers and Retailers Who Sell Beer in Worcester County

**Subject:** Worcester County Beer Credit Control

As a result of a recent hearing involving a Worcester County Beer retail licensee, several determinations were made by the hearing officer that clarify the procedures in operating under Article 2B, section 12-112 (c) involving credit sales of beer made by beer wholesalers to beer retailers within Worcester County. The following points are reiterated below for clarification and should be applied by beer wholesalers on sales to Worcester County retailers:

- Payment of a beer invoice is due 10 calendar days after the date of delivery. When the 10<sup>th</sup> calendar day falls on a weekend or a holiday, the 10<sup>th</sup> calendar day will be considered to be the next business day. Reports for late payment of a beer invoice should be filed with this office by facsimile or e-mail at 410-974-3201 or [att@comp.state.md.us](mailto:att@comp.state.md.us) respectively, by noon on the day after the date payment was due. This too would be the next business day if this day falls on a weekend or holiday. Begin counting the 10 calendar day period the day after delivery. Previously, day one was considered to be the day of delivery.

As the date on the invoice is not necessarily the day the beer was delivered, retailers are encouraged to sign and date the delivery invoice thereby indicating the date of delivery, especially when the date is different from the date of the invoice. Beer wholesalers should begin to apply these procedures in processing reports of delinquencies in payment of a beer invoice for any Worcester County retail licensee to this office upon receipt of this Administrative Release.

Any questions or comments concerning this Administrative Release should be directed to Linda Bates at 410-260-7312.

Thad Russell  
Director

cc: Worcester County Beer Retailers