



Comptroller of Maryland  
Field Enforcement Division  
Regulatory and Licensing Section

## Checklist for Water Vessel Beer, Wine and Liquor License Application

- \_\_\_\_\_ Application Form 369: [http://forms.marylandtaxes.com/alcohol\\_forms/369.pdf](http://forms.marylandtaxes.com/alcohol_forms/369.pdf)
- \_\_\_\_\_ Occupation Record & Financial Statement Form 367-3 for each applicant:  
[http://forms.marylandtaxes.com/alcohol\\_forms/367-3.pdf](http://forms.marylandtaxes.com/alcohol_forms/367-3.pdf)
- \_\_\_\_\_ Copy of Articles of Incorporation or Articles of Organization with any minutes.  
Resolution or Operating Agreement necessary to establish individuals as  
officers/members.
- \_\_\_\_\_ Summary of proposed business activities.
- \_\_\_\_\_ Anticipated source of alcoholic beverages.
- \_\_\_\_\_ Intended storage site.
- \_\_\_\_\_ Copy of most recent financial statement.
- \_\_\_\_\_ Copy of combined registration application:  
[http://forms.marylandtaxes.com/current\\_forms/CRA.pdf](http://forms.marylandtaxes.com/current_forms/CRA.pdf)
- \_\_\_\_\_ Copy of Coast Guard Certification.

**Comptroller of Maryland  
Field Enforcement Division  
Regulatory and Licensing Section  
P.O. Box 2999  
Annapolis, Maryland 21404-2999**

**410-260-7314  
or 800-MD-TAXES  
[www.marylandtaxes.com](http://www.marylandtaxes.com)**

## Water Vessel Alcoholic Beverage License Information

The Comptroller of Maryland's Regulatory and Licensing Section issues a Class "E" beer, wine, and liquor Water Vessel License for an annual fee of \$150.00 for on-vessel consumption.

Licenses are issued to individuals for the use of a corporation, LLC, etc.

Licensing process entails the submission of certain personal and business information to the Section and an inspection of the vessel.

Licenses are renewed May 1st of each year.

Alcohol may be served to paying passengers who are part of bona fide regularly scheduled or chartered tour while the vessel is made fast to a wharf, pier, piling, etc. (in the absence of a local law to the contrary) or is underway.

A Water Vessel Licensee may not sell or serve alcoholic beverages to the public at large or to any person who is not a bona fide paying passenger. Certain exceptions apply with respect to product that is served while a vessel is tied to a wharf or pier. These exceptions are as follows:

1. Alcohol may be served to employees and guests of the licensee (providing no consideration is given) while the vessel is tied to a wharf or pier. This would include a private party for personal friends and guests of the licensee, invited guests where the vessel is used as a showcase for the owners and agents soliciting new business and as a "thank you" to industry partner groups for their continued support, when the vessel is not otherwise being used for commercial purposes.
2. Alcohol may also be served to invited guests that may be participating in an officially sanctioned promotional activity arranged by a bona fide government tourism bureau.
3. A licensee may not perform as a hospitality vessel during special events or at other times in exchange for "promotional consideration". Any consideration given would enable participants to consume alcoholic beverages on the vessel only if they were part of a chartered tour where the vessel leaves the wharf or pier for a bona fide tour of the waterways.

Licenses may elect to purchase alcohol tax-paid from either a Maryland wholesaler or retailer and obtain a waiver from the requirement to file monthly tax returns.

Storage of alcohol is restricted to the licensed water vessel. Individual Storage Permits are required for any other location.

Hours of sale are the same as for a Class "B" Restaurant License for the jurisdiction in which the licensee is operating.

Minimum age for servers is 18.

Minimum age for consumers is 21.

Alcohol awareness training is not mandatory for water vessel licensees.

Passengers are not permitted to provide their own alcohol for use on a tour or charter once the vessel is licensed. All alcohol must be provided by the licensee (no corkage fees).

All water vessel operation selling alcoholic beverages are required to pay a Special Occupational Tax and obtain a Special Tax Stamp from the Alcohol and Tobacco Tax and Trade Bureau (TTB) before commencing business. This special tax stamp is a receipt for payment of the Special Occupational Tax as a retailer dealer. Licensees should call the Alcohol and Tobacco Tax and Trade Bureau in Cincinnati, Ohio at 1-800-398-2282 to obtain additional information concerning the Special Occupational Tax Stamp. A separate tax stamp is required for each water vessel.

Questions regarding alcoholic beverage Water Vessel licensing can be directed to the Regulatory and Licensing Section at 410-260-7314.