

Apples, and the commission may make contracts, expend moneys of the Apple Merchandising Fund and do whatever else may be necessary to effectuate the purposes of this sub-title.

(c) The commission shall have authority to cooperate with other state, regional, and national agricultural and horticultural organizations in research, advertising, publicity, education, and other means of promoting the sale and use of apples, and to expend moneys of the Apple Merchandise Fund for such purposes.

(d) The commission shall have authority to appoint a secretary and such other employees as may be necessary, at salaries to be fixed by the commission. All employees handling money under this sub-title shall be required to furnish surety bonds.

69. (Excise Tax). There is hereby levied on all commercial apples grown in Maryland and sold into the channels of commerce, beginning with the harvest of nineteen hundred and forty-seven, an excise tax of one cent per bushel. Such excise tax shall be paid by the grower of such apples at the time and in the manner hereinafter provided. The first five hundred bushels of apples sold by any grower in any one crop season shall be exempt from the provisions of this section.

70. (Report of Apples Sold). Every grower shall submit to the commission not later than December thirty-first of each year a signed and sworn statement of all commercial apples sold by him during the preceding crop season. Such apples shall be reported on forms prescribed and furnished by the commission. Any grower who sells commercial apples of the preceding year's production after December thirty-first shall file a signed and sworn statement with the commission not later than May thirty-first showing such apples so sold by him.

71. (Time of Payment of Excise Tax). The excise tax levied by this sub-title shall be due and payable as follows: Fifty per centum not later than December thirty-first of each year; the balance not later than May thirty-first of the following year. Any commercial apples of a crop season which are sold after May thirty-first of the following year shall be reported to the commission and the excise tax paid thereon within twenty days after the end of the month in which such sale was made. Such excise tax shall be paid to the Maryland State Apple Commission