

chased from the Board of Liquor Control for Montgomery County.

(b) It shall be unlawful for any druggist or apothecary using or dispensing alcoholic beverages under the provisions of this Article to use to dispense any such beverages except those purchased from the Liquor Control Board for Montgomery County. If any person, persons, house, company, association or body corporate shall violate any of the provisions of this sub-section, he, she, it or they, shall, upon each and every conviction, forfeit and pay a fine of not less than one hundred dollars (\$100.00) nor more than two thousand dollars (\$2,000.00), and the cost of prosecution and be confined in the Maryland House of Correction for not less than three months nor more than two years or both fine and imprisonment in the discretion of the Court.

115. WASHINGTON COUNTY. In Washington County no manufacturer or wholesaler, shall sell any beer to any retail dealer except for cash on delivery. No suit or action ex contractu to enforce or collect any claim for credit extended in violation of this section shall be maintained in this State.

## TAXATION

116. WHAT BEVERAGES TAXABLE. (a) All alcoholic beverages which have come into the possession of a manufacturer, wholesaler or beer distributor shall be deemed to have been sold or delivered in this State and subject to the excise tax imposed by this sub-title, unless it shall be proved to the satisfaction of the Comptroller that such alcoholic beverages have not been sold or delivered in this State.

(b) No tax shall be payable with respect to alcohol or alcoholic beverages obtained under a Non-Beverage Permit, or obtained for use on airplanes and ships, as provided in Section 3(c) of this Article.

117. TAX ON WINES AND LIQUORS. There shall be levied and collected on all distilled spirits and other alcoholic beverages except beer and wine sold or delivered by a manufacturer or wholesaler to any retail dealer in this State, a tax at the rate of one dollar and twenty-five cents (\$1.25) per gallon and on all wines so sold or delivered a tax at the rate of twenty cents (20¢) per gallon, which taxes shall be paid by the manufacturer, wholesaler or dispensary to the Comptroller for the use of the State of Maryland, before any such alcoholic beverages are removed from the place of business or warehouse of the manufacturer or wholesaler, for delivery to any retail dealer, except Classes E or F, in this State, and