

the payment of such taxes shall be evidenced as hereinafter provided. The taxes imposed by this section shall also apply to such alcoholic beverages as are sold at county liquor stores or dispensaries. The tax at the rate of one dollar and twenty-five cents (\$1.25) per gallon as herein provided shall be applicable to all such alcoholic beverages which do not contain a greater percentage of alcohol than the standard of proof provided in the Internal Revenue Code, USCA, Title 26, Chapter 26, Section 2809, and whenever any such alcoholic beverages shall contain any alcohol in excess of the standard of proof therein provided, the rate of taxation shall be increased proportionately.

118. TAX ON BEER. (a) There shall be levied and collected on all beer sold or delivered by (1) any non-resident dealer to a wholesaler, and (2) any manufacturer to a wholesaler or retail dealer in this State, a tax at the rate of three cents (3¢) per gallon, which tax shall be paid to the Comptroller (1) by the non-resident dealer before shipping or delivering the beer into Maryland, and (2) by the holder of a manufacturer's license in this State for all beer sold or delivered for consumption in this State, by the tenth day of each calendar month, accompanied by a statement under oath on forms prescribed by the Comptroller, of all beer so sold or delivered in this State during the previous month unless such tax has been paid before delivery of said beer, as provided for in Section 120 of this Article.

(b) The tax imposed by this section shall apply to all beer purchased and sold by county liquor stores or dispensaries.

119. COUNTY TAXES ON BEER. (a) GARRETT COUNTY. In addition to the Maryland tax on beer there shall be levied and collected on all beer sold or delivered into Garrett County a tax of two cents (2¢) for each 12-ounce container or less and five and one-third cents (5 $\frac{1}{3}$ ¢) for each container in excess of 12 ounces but not in excess of 32 ounces, which additional tax shall be paid to the Board of County Commissioners of Garrett County for the general use of the county before any beer shall be delivered into Garrett County. The payment of such tax shall be evidenced by the use of tax paid crowns or stamps and the method to be used shall be approved by the Comptroller.

120. METHOD OF PAYMENT. The Comptroller shall prescribe and furnish suitable certificates or stamps denoting the payment of the tax imposed by this Article, and shall, by said method or by assessment or otherwise, cause to be collected, the said tax on any fractional gallon contained in each package, before the removal of such packages from the place of