

business or warehouse of the manufacturer or wholesaler, or delivery to any retail dealer; provided, however, that in the case of the tax on beer, the Comptroller shall cause said tax to be collected before delivery or consumption in this State, in the manner and at the time prescribed by Section 118 of this sub-title, and the payment of the tax shall be evidenced in such manner as the Comptroller may determine; and the Comptroller is empowered to prescribe such other methods, and/or devices, for the assessment, evidencing of payment and/or collection of the said tax, in addition to or in lieu of the methods and devices hereinbefore set forth, whenever, in his judgment, such action is necessary to prevent frauds or evasions, and to prescribe such rules and regulations as he may deem necessary to make such methods and/or devices effective and to secure the payment of all such taxes; provided the excise tax on beer, wine and liquor sold or delivered by Class E and F license holders while operating within the boundary line and waters of the State of Maryland shall be paid monthly not later than twenty-five days after the close of each calendar month, accompanied by a statement under oath on forms prescribed by the Comptroller.

121. **PREVENTION OF FRAUDS.** For the prevention and detection of fraud by manufacturers and wholesalers, the Comptroller shall be empowered to prescribe for use, and to authorize any of his deputies or inspectors to make use of such hydrometers, saccharometers, weighing and gauging instruments or other means for ascertaining the quantity of alcohol in any alcoholic beverage as he may deem necessary, and he may prescribe rules and regulations to secure a uniform and correct system of inspection, marking and gauging of all such beverages.

122. **PENALTIES FOR EVASIONS.** Every manufacturer, wholesaler or other person who shall sell or deliver any alcoholic beverages, subject to the tax imposed by this Article, to any retail dealer, and every retail dealer and every employee of any such retail dealer who shall have in his possession, sell or offer for sale, or permit to be kept upon the premises, any alcoholic beverages subject to the tax imposed by this Article, upon which the tax has not been paid, and every person who shall counterfeit or forge any stamp or certificate required by this Article, or who shall participate in the evasion of the tax imposed by this Article, or who shall violate any provision of any rule or regulation prescribed by the Comptroller pursuant to the authorization contained in this Article, shall, upon conviction be subject to a fine of not exceeding ten thousand dollars (\$10,000.00) or to imprisonment for not more than five