

CHAPTER 231.

AN ACT to repeal and re-enact with amendments Sections 37A and 41B of Article 2B of the Annotated Code of Maryland (1935 Supplement), title "Alcoholic Beverages", sub-titles "Excise Tax" and "Manufacturers' Tax on Distilled Spirits", as said sections were enacted by Chapter 10 of the Acts of the Special Session of 1936; to repeal and re-enact with amendments Section 73 of Article 56 of the Annotated Code of Maryland (1935 Supplement), title "Licenses", sub-title "Tax on Admissions", as said section was enacted by Chapter 10 of the Acts of the Special Session of 1936; and to repeal and re-enact with amendments Section 212 of Article 81 of said Annotated Code, title "Revenue and Taxes", sub-title "Tax on Toilet Articles and Cosmetics", as enacted by Chapter 10 of the Acts of the Special Session of 1936, to extend the time for the levying and collection of the excise tax on beer, the manufacturers' tax on distilled spirits, the tax on admissions and the tax on toilet articles and cosmetics, all of said taxes being for the purpose of raising revenue for Aid to the Needy.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 37A and 41B of Article 2B of the Annotated Code of Maryland (1935 Supplement), title "Alcoholic Beverages", sub-titles "Excise Tax" and "Manufacturers' Tax on Distilled Spirits", as said sections were enacted by Chapter 10 of the Acts of the Special Session of 1936, be and they are hereby repealed and re-enacted with amendments, to read as follows:

37A. TAXATION—TAX ON BEER. There shall be levied and collected on all beer as defined in this Article, sold or delivered by any manufacturer or wholesaler, to any retail dealer, in this State, a tax at the rate of two and seven-sixteenths ($2\frac{7}{16}$ c) per gallon, for the period from April 1st, 1936 to May 31st, 1937, which shall be paid by the manufacturer or wholesaler to the Comptroller for the use of the State of Maryland, at the end 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 said month. The tax imposed by this section shall also apply to all beer sold by County Liquor Stores or Dispensaries.

MANUFACTURERS TAX ON DISTILLED SPIRITS.

41B. TAXATION—MANUFACTURE OF DISTILLED SPIRITS. There shall be levied and collected for the privilege of engaging in the business of manufacturing whiskey or other distilled spirits