

CHAPTER 411.

AN ACT to repeal and re-enact with amendments Section 1, Sub-section (1) of Section 3 and Section 21 of Article 2B of the Annotated Code of Maryland (1935 Supplement), title "Alcoholic Beverages", sub-title "Classes of Licenses", and Section 37 of said Article, sub-title "Excise Tax", and to add a new section to said Article, said new section to be known as Section 25A, and to follow immediately after Section 25 of said Article, providing for a change in the definition of the words "license holder", prohibiting a distiller from manufacturing, rectifying, blending or bottling alcoholic beverages in the name of another person unless such person is the holder of a manufacturer's license in this State, and providing for the taxing of alcoholic beverages delivered to property ceded to the Federal Government.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 1, Sub-section (1) of Section 3, and Section 21 of Article 2B of the Annotated Code of Maryland (1935 Supplement), title "Alcoholic Beverages", sub-title "Classes of Licenses", and Section 37 of said Article, sub-title "Excise Tax", be and they are hereby repealed and re-enacted with amendments, and that a new section be and it is hereby added to said Article, said new section to be known as Section 25A to follow immediately after Section 25 of said Article, and all to read as follows:

DEFINITIONS. (1) The words "alcoholic beverages" when used in this Act shall be construed to include alcohol, brandy, whiskey, rum, gin, beer, ale, porter, stout wine, and cider, and in addition thereto, any spirituous, vinous, malt or fermented liquor, liquids and compounds of whatever name called, containing one-half of one per centum or more of alcohol by volume, which are fit for beverage purposes, provided that the foregoing definition shall not extend to wine and cider when manufactured for home consumption and which are not sold by the maker or manufacturer, nor to alcohol used exclusively for the manufacture of medicinal, antiseptic or toilet preparations, flavoring extracts and other preparations unfit for beverage purposes.

(2) The word "person" shall mean and include natural persons, associations, co-partnerships and corporations.

(3) The word "manufacturer" shall mean any "person" operating a plant or place of business within this State, for distilling, brewing, fermenting, blending, rectifying or bottling any "alcoholic beverage".

(4) The word "wholesaler" shall mean any "person" who