

tax on pin ball games and other similar devices, legalizing the maintenance, possession and operation of the same, and the award of prizes in merchandise for the operation thereof; to add a new section to Article 56 of the Annotated Code of Maryland (1935 Supplement), title "Licenses", said new section to be known as Section 23B, and to follow immediately after Section 23A of said Article, imposing a license tax on music boxes and other similar musical devices; to add a new sub-title and thirty-seven new sections to Article 81 of the Annotated Code of Maryland (1935 Supplement), title "Revenue and Taxes", said new sub-title to be known as "Income Tax", said new sections to be known as Sections 215 to 251, inclusive, and to follow immediately after Section 214; providing for the levy and collection of an income tax; and to repeal and re-enact with amendments Section 40A of Article 19 of the Annotated Code of Maryland (1924 Edition), title "Comptroller", as said section was enacted by Chapter 10 of the Acts of the Special Session of 1936, all of said sections relating to the raising of revenue for "Aid to the Needy" and prescribing the methods of disbursing the revenues received and the purposes for which said revenues shall be disbursed; and providing penalties for the enforcement of the provisions of this Act.

**SECTION 1.** *Be it enacted by the General Assembly of Maryland,* That Sections 37A, 38, 41, 41A, 41B and 41C 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 amended or enacted by Chapter 10 of the Acts of the Special Session of 1936, and Chapter 231 of the Acts of the Regular Session of 1937, be and they are hereby repealed and re-enacted with amendments, to read as follows: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 cents (2 7/16c) per gallon for the period April 1st, 1936, to September 30, 1939, which tax 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 unless said tax has been paid before the delivery of said beer. The tax imposed by this section shall also apply to all beer sold by County Liquor Stores or Dispensaries.