

38. **TAXATION — 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 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 27A 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.

38A. Every manufacturer or wholesaler engaged in the business of selling or delivering beer to retail dealers in this State shall file with the Comptroller a bond in the minimum penalty of one thousand dollars (\$1,000.00). Such bonds shall be in such form as may be approved by the Comptroller, shall be executed by a Surety Company, duly authorized to do business in this State, and shall be conditioned upon the prompt payment to the Comptroller of any and all taxes due upon said sales or deliveries, together with any and all penalties or interest thereon, and generally upon the faithful compliance with the provisions of this sub-title.

In the event that the beer tax paid to the Comptroller in any one month shall exceed the amount of such bond, such manufacturer, or wholesaler shall, upon the written demand of the Comptroller, file an additional bond in the same manner and form with a Surety Company thereon as hereinbefore provided, in an amount not less than the amount of such excess, but the total amount of bond required of any manufacturer or wholesaler, including the bond required under the preceding paragraph of this section, shall in no case exceed the sum of twenty thousand dollars (\$20,000.00).

Every manufacturer or wholesaler engaged in the business of selling or delivering wines and liquors shall file with the Comptroller a bond in the minimum penalty of five thousand dollars (\$5,000.00). Such a bond shall be in such form as may be approved by the Comptroller, shall be executed by a Surety