

ler may require. Nothing herein shall be construed to authorize the consignment of alcoholic beverages from any point outside of the State to points within the State of Maryland, to any person except the holder of a manufacturer's or wholesaler's license, duly issued under the provisions of this sub-title.

All revenue received from the excise tax on beer shall be paid into a special account in the Treasury, known as the "State Fund for Aid to the Needy" and disbursed therefrom for the purposes and in the manner prescribed by law.

#### "MANUFACTURERS TAX ON DISTILLED SPIRITS"

41B. TAXATION—MANUFACTURERS OF DISTILLED SPIRITS. There shall be levied and collected for the privilege of engaging in the business of manufacturing whiskey for beverage purposes, on and after April 1st, 1936, to and including May 31st, 1937, an excise tax payable by the manufacturer thereof, in addition to all other license fees and taxes provided by law, at the rate of five cents (5c) and for the period from June 1st, 1937, to and including September 30th, 1939, at the rate of two and one-half cents ( $2\frac{1}{2}$ c) on each proof gallon of whiskey distilled for beverage purposes in this State, and at like rates upon all fractional parts of each proof gallon so distilled. Said tax shall be due and payable monthly and every person liable for the tax shall on or before the 10th day of July, 1937, and on or before the 10th day of each calendar month thereafter make a proper return to the Comptroller of the tax due for the preceding month and remit to the Comptroller the required tax. Provided, however, that the taxes imposed by this section shall not apply to the manufacture or distillation of neutral spirits.

41C. Powers and Duties of Comptroller—Penalties. In enforcing the provisions of this sub-title, the Comptroller shall have and exercise all of the powers in regard to the administration and collection of the tax imposed by this sub-title, conferred upon him by any of the other provisions of this Article. Any manufacturer violating any of the provisions of this Act shall be subject to the suspension or revocation of his license by the Comptroller, and in addition thereto shall be guilty of a misdemeanor and liable to the penalties prescribed by Section 51 of this Article. All sums collected under this sub-title shall be paid by the Comptroller into the "State Fund for Aid to the Needy", and disbursed therefrom in the manner and for the purpose prescribed by law.

SEC. 2. *And be it further enacted*, That Section 73 of Article 56 of the Annotated Code of Maryland (1935 Supplement),