

the immediate preservation of the public health and safety, and having been passed by a yea and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 2, 1936.

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#### CHAPTER 10.

AN ACT to repeal and re-enact, with amendments, Sections 38 and 41 of Article 2B of the Annotated Code of Maryland (1935 Supplement) title "Alcoholic Beverages," sub-title "Excise Tax," and to add three new sections to said Article, said three sections to be known as Sections 37A, 38A and 41A, and to follow immediately after Sections 37, 38 and 41 respectively of said Article, providing for the levying and collection of a tax on beer as defined in said Article, at the rate of two and seven-sixteenths cents ( $2\frac{7}{16}\text{¢}$ ) per gallon for the period from April 1st, 1936 to March 31st, 1937, requiring manufacturers and wholesalers engaged in the business of selling beer to retail dealers in this State, to furnish bond to the Comptroller, conditioned upon compliance with the provisions hereof, and to keep records for a period of two years, and requiring reports from carriers transporting alcoholic beverages at any time and from time to time upon written request of the Comptroller, covering shipments of alcoholic beverages, and providing for the disposition of the revenue derived from said tax; to add a new sub-title and two new sections to said Article, said new sub-title to be known as "Manufacturers Tax on Distilled Spirits," and said new sections to be known as Sections 41B and 41C and to follow immediately after Section 41A of said Article, providing for the levying and collection of a tax on the manufacture of whiskey or other distilled spirits for beverage purposes in this State, at the rate of five cents (5c) per proof gallon, for the period from April 1st, 1936 to March 31st, 1937, providing for a credit of the amount of said tax against the tax imposed by Section 37 of said Article, and providing for the methods of collecting said tax and imposing penalties for violations of the Act; to add a new sub-title and a new section to Article 56 of the Annotated Code of Maryland (1935 Supplement) title "Licenses," said new sub-title to be known as "Tax on