

said Article, said new sections to be known as Sections 37A, 38A and 41A, to follow immediately after Sections 37, 38 and 41, respectively, and all 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 ($2\frac{7}{16}\text{¢}$) per gallon, for the period from April 1st, 1936 to March 31st, 1937, which 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. The tax imposed by this section shall also apply to all beer sold by County Liquor Stores or Dispensaries.

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 after sale or delivery to any retail dealer, in the manner and at the time prescribed by Section 37A 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).