

any time and from time to time, upon written request of the Comptroller, report under oath on forms prescribed by the Comptroller, all such consignments or deliveries of alcoholic beverages, for such period as the Comptroller may specify. If required by the Comptroller, such reports shall show the name and address of the person to whom the deliveries of alcoholic beverages have actually and in fact been made, the name and address of the original consignee, if alcoholic beverages have been delivered to any other than the originally named consignee, the point of origin, the point of delivery, the date of delivery and the number and initials of each car, if shipped by rail, the name of the boat, barge or vessel, if shipped by water, the license number of each truck, if shipped by motor truck, or if delivered by other means, the manner in which such delivery was made, the kind of alcoholic beverages and the number of gallons thereof contained in any such shipment or shipments and such other additional information relative to shipments as the Comptroller 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.

SEC. 2. *And be it further enacted*, That a new sub-title and two new sections be, and they are hereby added to Article 2B of the Annotated Code of Maryland (1935 Supplement), title "Alcoholic Beverages," 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, to follow immediately after Section 41A of said Article, and to read as follows:

"MANUFACTURERS TAX ON DISTILLED SPIRITS"

41B. **TAXATION — M A N U F A C T U R E O F D I S T I L L E D S P I R I T S.** There shall be levied and collected for the privilege of engaging in the business of manufacturing whiskey or other distilled spirits for beverage purposes, on and after April 1st, 1936, to and including March 31st, 1937, an excise tax payable by the manufacturer