

thereof, in addition to all other license fees and taxes provided by law, at the rate of five cents (5c) on each proof gallon of whiskey or other spirits distilled for beverage purposes in this State, and at a like rate upon all fractional parts of such proof gallon. Said tax shall be due and payable monthly, and every person liable for the tax shall on or before the tenth day of May, 1936, and on or before the tenth 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 any manufacturer or wholesaler selling or delivering any distilled spirits to retail dealers within the State of Maryland upon which the tax imposed by this sub-title has been paid, shall be entitled to credit therefor as against the tax due under Section 37 of this Article.

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 Article 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 purposes prescribed by law.

SEC. 3. *And be it further enacted*, That a new sub-title and a new section be added to Article 56 of the Annotated Code of Maryland (1935 Supplement), title "Licenses"; said new sub-title to be known as "Tax on Admissions," and said new section to be known as Section 73, to follow immediately after Section 72Q of said Article, and to read as follows:

"TAX ON ADMISSIONS"

73. There shall be levied and collected from April 1, 1936 to March 31, 1937, a tax at the rate of one per centum (1%) of the gross receipts of every, person, firm or corporation operating any place of amusement within this State from the sale of admission tickets, cash admissions, charges or fees to any show, athletic event, contest, game,