

and by virtue of any Ordinance or Ordinances passed pursuant to the authority contained in Article 66B of the Code of Public General Laws of Maryland, 1929 Edition, title "Zoning," or Chapter 599 of the Acts of the General Assembly of 1933 and in Baltimore County the Board of License Commissioners shall not approve any license to sell alcoholic beverages within one and one-half miles from the corner of 4th and D Streets in Sparrows Point.

### EXCISE TAX

37. TAXATION—TAX ON WINES AND LIQUORS. There shall be levied and collected on all distilled spirits or liquors, on all sparkling or fortified wines, and on all other alcoholic beverages containing more than fourteen per centum of alcohol, sold or delivered by any manufacturer or wholesaler to any retail dealer in this State, a tax at the rate of One Dollar and ten cents (\$1.10) per gallon, which tax shall be paid by the manufacturer or wholesaler to the Comptroller for the use of the State of Maryland, before any such alcoholic beverages are removed from the place of business or warehouse of the manufacturer or wholesaler, or delivered to any retail dealer in this State, and the payment of such tax shall be evidenced as hereinafter provided. The tax imposed by this section shall also apply to such alcoholic beverages as are sold at county liquor stores or dispensaries. The tax at the rate above provided shall be applicable to all such alcoholic beverages which do not contain a greater percentage of alcohol than the standard of proof provided by Title 26, Chapter 5, Section 243 of the United States Code Annotated, and whenever any such alcoholic beverages shall contain any alcohol in excess of the standard of proof there provided, the rate of taxation shall be increased proportionately.

38. TAXATION — METHOD OF PAYMENT. The Comptroller shall prescribe and furnish suitable certificates or stamps denoting the payment of the tax imposed by this Act, 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; and the Comptroller is empowered to prescribe such rules and regulations as he may deem necessary to secure the payment of all such taxes and to prevent frauds or evasions.