

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 38 and 40 of Article 2B of the Code of Public General Laws of Maryland, title "Alcoholic Beverages," sub-titles "Taxation—Method of Payment" and "Taxation—Penalties for Evasions," respectively, as the same were enacted by Chapter 2 of the Acts of the General Assembly of Maryland at its extraordinary session held in November and December, 1933, be, and the same is hereby, repealed and re-enacted, with amendments, to read as follows:

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 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.

40. TAXATION — PENALTIES FOR EVASIONS. Every manufacturer, wholesaler or other person who shall sell or deliver any alcoholic beverages, subject to the tax imposed by this Act, to any retail dealer, and every retail dealer and every employee of any such retail dealer who shall have in his possession, sell or offer for sale, or permit to be kept upon the premises, any alcoholic beverages subject to the tax imposed by this Act, upon which the tax has not been paid, and every person who shall counterfeit or forge any stamp or certificate required by this Act, or who shall participate in the evasion of the tax imposed by this Act, or who shall violate any provision of any rule or regulation prescribed by the Comptroller pursuant to the authorization contained in this Act, shall, upon conviction, be subject to a fine of not exceeding Ten Thousand Dollars (\$10,000.00) or to imprisonment for not more than five years, or both fine and imprisonment in the discretion of the Court.