

to repeal Section 39A of said Article 48A; to repeal Sections 141A, 141B, 2 (8), 2 (14), 6 (3), 6 (4), 6 (5), 6 (8), 7 (2), 7 (23), 7 (29), 7 (31), 7 (32), 8 (a), 8 (c), 27 (b) and 27 (g) of said Article 81; to repeal and re-enact, with amendments, Section 4 of said Article 81, sub-title "Classification of Taxes"; to repeal and re-enact, with amendments, Section 6 (2) of said Article 81, sub-title "What Shall Be Taxed and Where"; and to repeal and re-enact, with amendments, Section 2 (9) of said Article 81, sub-title "Rules of Construction"; providing for the repeal of certain taxes, and the levy and collection of various excise, income and other special taxes to raise revenue.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 37A and 41A of Article 2B of the Annotated Code of Maryland (1935 Edition) as enacted by Chapter 11 of the Acts of the Special Session of 1937, title "Alcoholic Beverages", sub-title "Excise Tax", be, and the same are hereby repealed and re-enacted, with amendments, to read as follows: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 three cents (3¢) per gallon, which tax 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 unless said tax has been paid before delivery of said beer. The tax imposed by this section shall also apply to all beer sold by County Liquor Stores or Dispensaries.

41A. Every common carrier, by rail, water or highway, transporting alcoholic beverages, either in interstate or intrastate commerce, to points within the State of Maryland, and every person transporting alcoholic beverages by whatsoever manner within the State of Maryland, shall at 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