

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 or the consignment of alcoholic beverages from any point within this State to a point outside the State, to any person not authorized to receive the same under the law of the point of destination.

SEC. 2. *And be it further enacted*, That the sub-title "Manufacturers' Tax on Distilled Spirits", and Sections 41B and 41C of Article 2B of the Annotated Code of Maryland (1935 Supplement) as enacted by Chapter 11 of the Acts of the Special Session of 1937, title "Alcoholic Beverages", be, and the same are hereby repealed.

SEC. 3. *And be it further enacted*, That Section 37 of Article 2B of the Annotated Code of Maryland (1935 Edition) as amended by Chapter 411 of the Acts of the Regular Session of 1937, title "Alcoholic Beverages", sub-title "Excise Tax", be, and the same is hereby repealed and re-enacted with amendments, to read as follows:

37. *Taxation—Tax on Wines and Liquors.* There shall be levied and collected on all distilled spirits and other alcoholic beverages except beer and wine sold or delivered by a manufacturer or wholesaler to any retail dealer in this State, a tax at the rate of One Dollar and Twenty-five Cents (\$1.25) per gallon and on all wines so sold or delivered a tax at the rate of Twenty Cents (20c) per gallon, which taxes shall be paid by the manufacturer, wholesaler or dispensary 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 taxes shall be evidenced as hereinafter provided. The taxes 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 of One Dollar and Twenty-five Cents (\$1.25) per gallon as herein provided