

person, provided that application for such transfer or sale shall be made, and the new location or assignee shall be approved as in the case of an original application for such license. Such transfer or assignment when made shall be endorsed upon the license by the official issuing the same, upon the payment of a fee of One Dollar (\$1.00) in addition to the costs of publication and notice, which shall be paid at the time of the filing of the application for the transfer or sale.

41C. (Garrett County.) No license shall be issued in Garrett County if the applicant (1) has a Federal Permit for the sale of any alcoholic beverages other than beer and if such a permit is obtained subsequent to the issuance of the license, then the license shall be automatically revoked and the licensee shall be liable to prosecution for sale without a license; (2) has a pool room or bowling alley, or place connected therewith; (3) has not had an established business for one year prior to the date of application.

(a) No special license shall be issued in Garrett County, nor shall any licensee sell or deliver beer in containers of more than 32 ounces. Licensees shall sell beer for cash only and no suit shall be maintained by any retail dealer against any person for beer which has been sold on credit. It shall be unlawful for any licensee to allow any minor, or minors, under the age of 21 years to loaf or loiter about his place of business.

49. (Tax on Beer.) There shall be levied and collected on all beer sold or delivered by (1) any non-resident dealer to a wholesaler, and (2) any manufacturer to a wholesaler or retail dealer in this State, a tax at the rate of three cents (3¢) per gallon, which tax shall be paid to the Comptroller (1) by the non-resident dealer before shipping or delivering the beer into Maryland, and (2) by the holder of a manufacturer's license in this State for all beer sold or delivered for consumption in this State, by the tenth day 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 the previous month unless such tax has been paid before delivery of said beer, as provided for in Section 50 of this Article.

The tax imposed by this section shall apply to all beer purchased and sold by county liquor stores or dispensaries.

(a) In addition to the Maryland tax on beer there shall be levied and collected on all beer sold or delivered into Garrett County a tax of two cents (2¢) for each 12-ounce