

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 (\$.20) per gallon, which taxes shall be paid by the manufacturer, wholesaler or dispensary to the Comptroller for the use of the State of Maryland, *by the tenth day* ON OR BEFORE THE FIRST DAY of each calendar month following the sale or delivery of such distilled spirits, wines and other alcoholic beverages except beer. Payment of such tax shall be accompanied by a statement under oath on forms prescribed by the Comptroller showing all distilled spirits, wines and other alcoholic beverages, except beer, sold or delivered during the previous month and before any such alcoholic beverages are removed from the place of business or warehouse of the manufacturer or wholesaler [.] for delivery to any retail dealer [], except Classes E or F, in this State, and the payment of such taxes shall be evidenced as hereinafter provided.] *there shall be affixed thereto tax stamps obtained from the Comptroller showing the amount of tax imposed thereon.* 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 shall be applicable to all such alcoholic beverages which do not contain a greater percentage of alcohol than the standard of proof provided in the Internal Revenue Code, USCA, Title 26, Chapter 26, Section 2809, and whenever any such alcoholic beverages shall contain any alcohol in excess of the standard of proof therein provided, the rate of taxation shall be increased proportionately. *Nothing contained in this section shall apply to the manner of payment of the tax imposed herein with respect to sales of such alcoholic beverages to Class E or Class F retail dealers in this State.*

129. (Method of Payment.) The Comptroller shall prescribe and furnish suitable certificates or stamps denoting the payment of the tax imposed by this Article, 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; provided, however, that in]. *Subject to the provisions of Section 133 of this sub-title, the Comptroller is*