

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. Subject to the provisions of § 133 of this sub-title, the Comptroller is authorized to furnish certificates or stamps denoting the payment of the tax imposed by this article on a credit basis. In the case of the tax on beer, the Comptroller shall cause said tax to be collected before delivery or consumption in this State, in the manner and at the time prescribed by § 127 of this sub-title, and in the case of the taxes on other alcoholic beverages except beer, the Comptroller shall cause such taxes to be collected in the manner and at the time prescribed by this section, and the payment of the tax shall be evidenced in such manner as the Comptroller may determine, 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 or to comply with any war-time or emergency restrictions of the federal government, 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; provided the excise tax on beer, wine and liquor sold or delivered by Class E [and] , F and G license holders while operating *above and within or above* the boundary line and *on the* waters of the State of Maryland shall be paid monthly not later than twenty-five days after the close of each calendar month, accompanied by a statement under oath on forms prescribed by the Comptroller.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1955.

Approved April 11, 1955.

CHAPTER 293

(Senate Bill 382)

AN ACT to repeal and re-enact, with amendments, Section 119 of the Code of Public Local Laws of Cecil County (1953 Edition), being Article 8 of the Code of Public Local Laws of Maryland, title "Cecil County", sub-title "County Commissioners", directing the County Commissioners of Cecil County to levy a certain sum for the aid of the Hack's Point Fire Company, AND RELATING GENERALLY TO THE OBTAINING OF FINANCIAL ASSISTANCE BY VOLUNTEER FIRE COMPANIES IN CECIL COUNTY.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 119 of the Code of Public Local Laws of Cecil County (1953 Edition), being Article 8 of the Code of Public Local Laws of

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.