

carriers of automobiles including any load thereon may be 13 feet 6 inches in height. *Provided, however that nothing in this subsection shall be construed to prevent the operation upon any street, road or highway in this State of a motor vehicle loaded with hay or straw in bound bales and having an overall height when loaded not in excess of 13 feet 6 inches.*

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

Approved April 18, 1955.

---

CHAPTER 503

(House Bill 565)

AN ACT to repeal and re-enact, with amendments, Section 126 of Article 2B of the Annotated Code of Maryland (1954 Supplement), title "Alcoholic Beverages", sub-title "Taxation", changing the day for the payment of taxes on certain alcoholic beverages.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 126 of Article 2B of the Annotated Code of Maryland (1954 Supplement), title "Alcoholic Beverages", sub-title "Taxation", be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

126. 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, provided, however that on and after July 1, 1955, said tax so levied and collected shall be at the rate of one dollar and fifty cents (\$1.50) per gallon and not at the rate of one dollar and twenty-five cents (\$1.25), 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 except as provided by the terms and conditions of § 126A of this article, [on or before the first day] *by the tenth day* of each calendar month following the sale or delivery of such distilled spirits, wines and other alcoholic beverages except beer. Payments 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 there shall be affixed thereto tax stamps obtained from the

---

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.