

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 or at the rate of one dollar and fifty cents (\$1.50) per gallon, as the case may be, 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.

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

Approved April 18, 1955.

CHAPTER 504

(House Bill 567)

AN ACT to repeal and re-enact, with amendments, Section 133 (c) of Article 2B of the Annotated Code of Maryland (1954 Supplement), title "Alcoholic Beverages", sub-title "Surety Bonds" changing the amount of the surety bonds required of the manufacturers or wholesalers of certain alcoholic beverages.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 133 (c) of Article 2B of the Annotated Code of Maryland (1954 Supplement), title "Alcoholic Beverages", sub-title "Surety Bonds", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

133.

(c) Wines and liquors.—Every manufacturer or wholesaler engaged in the business of selling or delivering wines and liquors shall file with the Comptroller a bond in [an amount equal to the sum paid by such manufacturer or wholesaler on account of such taxes for the average two-month period in the preceding calendar year; if such manufacturer or wholesaler was not in business during the whole of such preceding calendar year, the amount of the bond shall be set by the Comptroller upon his reasonable estimate of such taxes payable by such manufacturer or wholesaler during the current two-month period.] *the minimum penalty of Five Thousand Dollars (\$5,000.00)*. Such a bond shall be in such form as may be approved

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.