

CHAPTER 522

(House Bill 465)

AN ACT to repeal and re-enact, with amendments, Section 131 of Article 2B of the Annotated Code of Maryland (1957 Edition), title "Alcoholic Beverages", sub-title "Taxation", relating to what alcoholic beverages are taxable.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 131 of Article 2B of the Annotated Code of Maryland (1957 Edition), title "Alcoholic Beverages", sub-title "Taxation", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

131. What Beverages Taxable. (a) All alcoholic beverages [which have come into the possession of a manufacturer, wholesaler or beer distributor] *found within this State* shall be deemed to have been sold or delivered in this State and subject to the excise tax imposed by this sub-title, unless it shall be proved to the satisfaction of the Comptroller that such alcoholic beverages have not been sold or delivered in this State [.] *or unless exempt from said tax as otherwise provided by this Article.*

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1959.

Approved April 8, 1959.

CHAPTER 523

(House Bill 467)

AN ACT to repeal and re-enact, with amendments, Section 140 of Article 2B of the Annotated Code of Maryland (1957 Edition), title "Alcoholic Beverages", sub-title "Taxation", amending the statute concerning criminal penalties so as to apply to any person who sells, offers for sale, delivers, has in his possession, or permits to be kept upon his premises, any alcoholic beverages subject to the tax as imposed by said Article 2B but which have not been paid; and renumbering said section to be Section 202A of Article 2B, to follow immediately after Section 202 thereof in the sub-title "Penalties".

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 140 of Article 2B of the Annotated Code of Maryland (1957 Edition), title "Alcoholic Beverages", sub-title "Taxation", be and it is hereby repealed and re-enacted, with amendments; and that said Section 140 be and it is hereby renumbered to be Section 202A

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.