

## 133A.

*The Comptroller shall remove* MAY DISCONTINUE *tax stamps, decalcomanias or other identification devices on containers of alcoholic beverages of LESS THAN one-half pint (one-sixteenth gallon) and smaller in size.*

## 138.

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 Section 142 of this subtitle 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 wine, the Comptroller may cause said tax to be collected in such other manner or by some other method than certificates or stamps as the Comptroller may determine. 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 Section 136 of this subtitle, 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 wartime 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, 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. *For the purpose of this section, the term "tax stamps" shall also be deemed to include decalcomanias, certificates, or other tax identification devices selected for use by the Comtrpoller.*

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1967.

Approved May 4, 1967.

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 CHAPTER 749

(House Bill 935)

AN ACT to repeal and re-enact, with amendments, Section 149A(b) of Article 43 of the Annotated Code of Maryland (1965 Replacement Volume), title "Health," subtitle "Practitioners of Medicine,"