

holders of "special Sunday licenses" issued in Queen Anne's County pursuant to Section 103A. Notwithstanding the other provisions of this section, it is ~~unlawful~~ *lawful* for Class C (clubs), beer, wine and liquor licensees in Caroline County to sell alcoholic beverages between the hours of 12 o'clock midnight and 2 o'clock a.m. and between 12 o'clock noon and 12 o'clock midnight on Sunday. Notwithstanding the other provisions of this section and Section 95B of this Article, it is lawful for Class C ~~["on-sale"]~~ (*on-sale*) (clubs) beer, and light wine, or beer, wine and liquor licensees in Cecil County to permit the use and consumption of alcoholic beverages between the hours of 1 o'clock p.m. and 7 o'clock p.m. on Sunday. In Worcester County the prohibition of this section shall not be applicable to Class B beer, wine and liquor licenses regulated by the provisions of Section 106 of this Article.

## 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 ~~sub~~ *article* 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 Classes 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 Comptroller.

## 158.

(m) In Cecil County, the board of license commissioners may employ one full-time alcoholic beverages inspector. The board of license commissioners, subject to the approval of the County Commissioners, is authorized to establish and change from time to time