

BE DEEMED TO INCLUDE DECALCOMANIAS, CERTIFICATES, OR OTHER IDENTIFICATION DEVICES SELECTED FOR USE BY THE COMPTROLLER.

136.

(a) There shall be levied and collected on all beer sold or delivered by (1) any nonresident dealer to a wholesaler, and (2) any manufacturer to a wholesaler or retail dealer in this State, a tax at the rate of ~~three (\$0.03)]~~ ~~nine cents (\$0.09)~~ ~~TWELVE CENTS (\$0.12)~~ NINE CENTS (\$0.09) per gallon, which tax shall be paid to the Comptroller (1) by the nonresident dealer before shipping or delivering the beer into Maryland, and (2) by the holder of a manufacturer's license in this State for all beer sold or delivered for consumption in this State, by the tenth day of each calendar month, accompanied by a statement under oath on forms prescribed by the Comptroller, of all beer so sold or delivered in this State during the previous month unless such tax has been paid before delivery of said beer, as provided for in Section 138 of this article.

SEC. 2. *And be it further enacted*, That new Section 134(e) be and it is hereby added to said Article, title and subtitle, to follow immediately after Section 134(d) thereof, and all to read as follows:

134.

(e) On and after July 1, 1972, the Comptroller shall, from the taxes levied and collected under and by virtue of the terms of Section 136(a) of this Article on all sales of beer, pay over and distribute to the Mayor and City Council of Baltimore and to the County Commissioners or County Council of each county ~~four and one half cents (\$0.04½)~~ SIX CENTS (\$0.06) FOUR AND ONE-HALF CENTS (\$0.04½) per gallon on all beer sold or delivered by a manufacturer or wholesaler to any retail dealer for sale in Baltimore City or in any county to be paid on a basis of comparative consumption of beer in the several political subdivisions. These revenues shall be distributed by the Comptroller at least as often as quarterly. EACH QUARTER THE COMPTROLLER MAY DEDUCT AND RETAIN AN AMOUNT NECESSARY TO DEFRAY THE COST OF ADMINISTRATION AND COLLECTION IN THE PREVIOUS QUARTER. From time to time the Comptroller shall issue and may amend regulations and shall collect and analyze data and statistics in order to make an equitable distribution of the revenues provided in this section.

SEC. 3. *And be it further enacted*, That this Act shall take effect July 1, 1972.

Approved May 31, 1972.

CHAPTER 699

(House Bill 440)

AN ACT to ~~add new~~ REPEAL AND RE-ENACT, WITH AMENDMENTS, Section 26 40A ~~to~~ OF Article 40 of the Annotated Code of Maryland (1971 Replacement Volume), title "General Assem-