

(C) (1) THE TAXES IMPOSED BY THIS SECTION shall be paid by the manufacturer, wholesaler or dispensary to the Comptroller [for the use of the State of Maryland except as provided by the terms and conditions of § 134 of this article,] by the tenth day of each calendar month following the sale or delivery of [such distilled spirits, wines and other alcoholic] THE beverages [except beer] TAXED UNDER THIS SECTION.

(2) Payments of [such] THE tax shall be accompanied by a statement under oath on forms prescribed by the Comptroller showing all distilled spirits, wines and other alcoholic beverages, except beer, sold or delivered during the previous month.

(3) [and before] BEFORE any such alcoholic beverages are removed from the place of business or warehouse of the manufacturer or wholesaler for delivery to any retail dealer there shall be affixed thereto tax stamps obtained from the Comptroller showing the amount of tax imposed [thereon].

(4) The taxes imposed by this section shall also apply to [such] alcoholic beverages [as are] sold at county liquor stores or dispensaries.

(D) (1) The tax [at the rate of \$1.50 per gallon or \$0.3963 per liter, as the case may be,] IMPOSED BY THIS SECTION applies 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,] § 2809.

(2) [, and whenever any such] IF ANY alcoholic beverages shall contain any alcohol in excess of the standard of proof therein provided, the rate of taxation UNDER SUBSECTION (B)(1) OR (B)(2) OF THIS SECTION shall be increased proportionately.

(E) 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.

(F) [For the purpose of] IN this section, the term "tax stamps" [shall also be deemed to include] INCLUDES decalcomanias, certificates or other identification devices selected for use by the Comptroller.

(G) THE COMPTROLLER SHALL PAY THE REVENUE RECEIVED UNDER THIS SECTION AS PROVIDED IN SECTION 134 OF THIS ARTICLE.