REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 2B, §§ 133(c)(3) and 133A, the second sentence of § 138, and, except for the reference to the amount of tax denoted in tax stamps, the fifth sentence of § 142(c).

In subsections (a), (b), and (d) of this section, the former words "decalcomanias or other identification devices", "showing the amount of tax imposed", "denoting the payment of the tax imposed by this article", and "denoting the amount of taxes on alcoholic beverages except beer and wine" are deleted as included in the defined term "tax stamp".

Subsection (a) of this section is revised to state expressly that which only is implied by the former authority of the Comptroller to "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" -- i.e., that there is an affirmative requirement to pay the tax by the purchase of tax stamps for containers of "distilled spirits that ... [are] one-half pint or larger". In light of this revision, in subsection (b) of this section, the reference to a "container of distilled spirits of one-half pint or larger" is substituted for the former reference to "any such alcoholic beverage", since nothing is affixed to containers of wine.

In subsection (a) of this section, the phrase "in the manner ... that the Comptroller requires by regulation" is added for clarity.

In subsection (b) of this section, the former reference to a "warehouse" is deleted as included in the broader reference to a "place of business", for clarity.

In subsections (c) and (d) of this section, the former references to "certificates" are deleted since certificates are issued only after payment.

Former Art. 2B, § 133(e), which related to the inapplicability of certain payment provisions to Class E, F, and G alcoholic beverage licenses, is deleted as surplusage.

Defined terms: "Alcoholic beverage tax" § 1-101
"Comptroller" § 1-101 "Distilled spirits" § 5-101
"Manufacturer" § 5-101 "Retail dealer" § 5-101
"Tax stamp" § 5-101 "Wholesaler" § 5-101

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