

(3) The cost of installation of these materials does not exceed that which is usual and customary in that particular locality.

In lieu of premanufactured advertising material, materials and labor may be furnished by a brandowner for the custom manufacture of an advertising display not exceeding \$75 which is temporary in nature and has no other utilitarian value. A manufacturer or nonresident dealer or brandowner may not undertake any plan or design which directly or indirectly results in the purchase of advertising materials or supplies or advertising services by any wholesale or retail licensee; neither shall a wholesale or retail licensee participate directly or indirectly in any transaction in which he pays for or shares in the cost for any of the value of the advertising materials, supplies, services, or mailing expenses utilized to promote a brandowner's products; nothing contained herein is intended to prevent a wholesale licensee from furnishing brandowners as defined, with display materials and installation services at charges, computed at not less than the fair market value for these services. Any person violating any of the provisions of this section shall, upon conviction, be punished by a fine of not more than \$1,000 or by imprisonment for not more than two years or by both fine and imprisonment in the discretion of the court.

(B) THE PROVISIONS OF SUBSECTION (A) OF THIS SECTION DO NOT APPLY TO A HOLDER OF A CLASS 6 BALTIMORE CITY PUB-BREWERY LICENSE WITH RESPECT TO THE MALT BEVERAGES BREWED ON THE PREMISES OF THE PUB-BREWERY.

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 nine cents (\$.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 § 138 of this article.

(b) The tax imposed by this section shall apply to all beer purchased and sold by county liquor stores or dispensaries.

(C) ~~(1) -- THE TERM "TAX DETERMINATION TANK", AS USED IN THIS SUBSECTION, HAS THE MEANING ESTABLISHED BY THE U.S. BUREAU OF ALCOHOL, TOBACCO AND FIREARMS.~~