

(B) ALCOHOLIC BEVERAGE TAX.

THE COMPTROLLER SHALL REQUIRE:

(1) A MANUFACTURER OR WHOLESALER WHO SELLS OR DELIVERS BEER OR WINE TO RETAILERS IN THE STATE TO POST SECURITY FOR THE ALCOHOLIC BEVERAGE TAX:

(I) IN AN AMOUNT NOT LESS THAN:

1. \$1,000 FOR BEER; AND
2. \$1,000 FOR WINE; AND

(II) IF THE ALCOHOLIC BEVERAGE TAX ON BEER AND WINE PAID IN ANY 1 MONTH EXCEEDS \$1,000, IN AN ADDITIONAL AMOUNT AT LEAST EQUAL TO THE EXCESS; AND

(2) A MANUFACTURER OR WHOLESALER WHO SELLS OR DELIVERS ANY DISTILLED SPIRITS OR ANY WINE AND DISTILLED SPIRITS IN THE STATE TO POST A SECURITY FOR THE ALCOHOLIC BEVERAGE TAX:

(I) IN AN AMOUNT NOT LESS THAN \$5,000; AND

(II) IN AN ADDITIONAL AMOUNT:

1. EQUAL TO TWICE THE AMOUNT OF ITS LARGEST MONTHLY ALCOHOLIC BEVERAGE TAX LIABILITY IN THE PRECEDING CALENDAR YEAR LESS \$5,000; OR

2. IF THE INFORMATION FOR THE PRECEDING CALENDAR YEAR IS NOT AVAILABLE OR CANNOT BE PROVIDED, EQUAL TO THE AMOUNT THAT THE COMPTROLLER REQUIRES.

(C) BOXING AND WRESTLING TAX.

THE STATE ATHLETIC COMMISSION SHALL REQUIRE AN APPLICANT FOR A LICENSE TO POST SECURITY FOR THE BOXING AND WRESTLING TAX IN THE AMOUNT OF \$5,000.

(D) INCOME TAX.

THE COMPTROLLER MAY REQUIRE:

(1) AN OUT-OF-STATE EMPLOYER TO POST SECURITY FOR INCOME TAX REQUIRED TO BE WITHHELD FROM THE WAGES OF EMPLOYEES IN THE AMOUNT THAT THE COMPTROLLER REQUIRES; AND

(2) A REAL ESTATE INVESTMENT TRUST TO POST SECURITY FOR INCOME TAX IN THE AMOUNT THAT THE COMPTROLLER REQUIRES, IF THE TRUST:

(I) DOES NOT HOLD PROPERTY IN THE STATE; OR