

(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 for wine and distilled spirits 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) The [State Athletic Commission shall] COMPTROLLER MAY require [an applicant for a license] A PERSON WHOSE GROSS RECEIPTS ARE SUBJECT TO THE BOXING AND WRESTLING TAX to post security for the boxing and wrestling tax in the amount [of \$5,000.] THAT THE COMPTROLLER DETERMINES.

(d) The Comptroller may require a real estate investment trust to post security for income tax in the amount that the Comptroller requires, if the trust:

(1) does not hold property in the State; or

(2) holds insufficient property in the State to provide adequate security for the income tax if the property were to become subject to a lien under this subtitle.

(e) The Comptroller may require a person seeking a refund of motor carrier tax to post security for the tax in an amount of not less than \$5,000 but not more than \$100,000.

(f) The Comptroller shall require an applicant for any license under Title 9 of this article, except for a Class "W" license, to post security for the motor fuel tax in the amount that the Comptroller requires, but not less than:

- (1) \$200,000 for a Class "A" license;
- (2) \$50,000 for a Class "B" license;
- (3) \$10,000 for a Class "C" license;
- (4) \$200,000 for a Class "D" license;
- (5) \$1,000 for a Class "F" license;