

authorized to furnish certificates or stamps denoting the payment of the tax imposed by this Article on a credit basis. In the case of the tax on beer, the Comptroller shall cause said tax to be collected before delivery or consumption in this State, in the manner and at the time prescribed by Section 127 of this sub-title, and in the case of the taxes on other alcoholic beverages except beer, the Comptroller shall cause such taxes to be collected in the manner and at the time prescribed by this section, and the payment of the tax shall be evidenced in such manner as the Comptroller may determine, and the Comptroller is empowered to prescribe such other methods, and/or devices, for the assessment, evidencing of payment and/or collection of the said tax, in addition to or in lieu of the methods and devices hereinbefore set forth, whenever, in his judgment, such action is necessary to prevent frauds or evasions or to comply with any war-time or emergency restrictions of the Federal Government, and to prescribe such rules and regulations as he may deem necessary to make such methods and/or devices effective and to secure the payment of all such taxes; provided the excise tax on beer, wine and liquor sold or delivered by Class E and F license holders while operating within the boundary line and waters of the State of Maryland shall be paid monthly not later than twenty-five days after the close of each calendar month, accompanied by a statement under oath on forms prescribed by the Comptroller.

SEC. 2. *And be it further enacted, That Sub-sections (b) and (c) of Sections 133 of Article 2B of the Annotated Code of Maryland (1951 Edition—being Section 133 in 1947 Supplement), title "Alcoholic Beverages", sub-title "Surety Bonds", be and they are hereby repealed and re-enacted, with amendments, to read as follows:*

133.

(b) (Amount.) In the event that the beer or wine tax paid to the Comptroller in any one month shall exceed the amount of such bond, such manufacturer, or wholesaler shall, ~~upon the written demand of the Comptroller,~~ file an additional bond in the same manner and form with a Surety Company thereon as hereinbefore provided, in an amount not less than the amount of such excess [, but the total amount of bond required of any manufacturer or wholesaler, including the bond required under Sub-section (a) of this section, shall in no case exceed the sum of Twenty Thousand Dollars (\$20,000.00)] .