

moved from the place of business or warehouse of the manufacturer or wholesaler, or delivered to any retail dealer in this State, and the payment of such taxes shall be evidenced as hereinafter provided. The taxes imposed by this section shall also apply to such alcoholic beverages as are sold at county liquor stores or dispensaries. The tax at the rate of One Dollar and Twenty-five Cents (\$1.25) per gallon as herein provided shall be applicable to all such alcoholic beverages which do not contain a greater percentage of alcohol than the standard of proof provided by Title 26, Chapter 18, Section 1158 of the United States Code Annotated, and whenever any such alcoholic beverages shall contain any alcohol in excess of the standard of proof therein provided, the rate of taxation shall be increased proportionately. Any religious unincorporated association or any religious corporation affiliated with and recognized by a generally acknowledged religious faith who shall buy for use any wine for sacramental purposes on which wine the tax imposed by this sub-title or any amendments thereto shall have been paid, shall be reimbursed and repaid the amount of such tax paid by said purchaser, upon presenting to the State Comptroller a statement accompanied by the original invoices showing such purchase, which statement shall set forth the total amount of such wine so purchased by such purchaser for sacramental purposes and shall be sworn to by such purchasers before a notary public or other officer empowered to administer oaths; and said Comptroller, upon the presentation of such statement and such vouchers, shall cause to be repaid to such purchasers from the taxes collected on wines the said taxes so paid on wines purchased for sacramental purposes as aforesaid provided, that applications for refunds as provided herein must be filed with the Comptroller within ninety (90) days from the date of purchase or invoice.

This section held valid and not burdensome on interstate commerce because of provision allowing seller to retailers within State to credit excise tax as against sales tax; tax held not to be oppressive or excessive. *Oldetyme Distillers, Inc., v. Gordy*, 17 F. Supp. 424. (Decided Dec. 1936.)

This section referred to in construing sec. 54. *Abramson v. State*, 167 Md. 533.

1936 (Special Sess.), ch. 10, sec. 37A. 1937, ch. 231. 1937 (Special Sess.), ch. 11, sec. 37A. 1939, ch. 277, sec. 37A.

**49.** (Taxation—Tax on Beer.) There shall be levied and collected on all beer as defined in this Article, sold or delivered by any manufacturer or wholesaler to any retail dealer, in this State, a tax at the rate of three cents (3c) per gallon, which tax shall be paid by the manufacturer or wholesaler to the Comptroller for the use of the State of Maryland, at the end 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 said month unless said tax has been paid before delivery of said beer. The tax imposed by this section shall also apply to all beer sold by County Liquor Stores or Dispensaries.

An. Code, 1924, sec. 38. 1933 (Special Sess.), ch. 2, sec. 38. 1935, ch. 358, sec. 38. 1936 (Special Sess.), ch. 10, sec. 38. 1937 (Special Sess.), ch. 11, sec. 38.

**50.** (Taxation—Method of Payment.) The Comptroller shall prescribe and furnish suitable certificates or stamps denoting the payment of the tax imposed by this Article, and shall, by said method or by assessment or otherwise, cause to be collected, the said tax on any fractional gallon contained in each package, before the removal of such packages from the place of business or warehouse of the manufacturer or wholesaler, or delivery to any retail dealer; provided, however, that in the case