

years, or both fine and imprisonment in the discretion of the Court.

123. TAX REFUNDS. (a) GENERAL PROVISIONS. There shall be no refund of any excise taxes paid under this Article except (1) in the event the business of the claimant has been discontinued; (2) in the event the claimant has discontinued in the State of Maryland the sale and delivery of certain sizes of containers of alcoholic beverages; (3) where the claimant is a proper authority of the United States to sell alcoholic beverages on a Federal Reservation as set forth in this Article; (4) as provided in this section in the case of wines purchased for sacramental purposes and in the case of hospitals where wines and liquors are purchased for bona fide medicinal use; and (5) in the event of overpayment of tax.

Before any claim for refund shall be approved by the Comptroller definite proof shall be established and certified to the Comptroller.

All tax refunds shall be paid out of alcoholic beverage excise tax receipts upon proper vouchers approved by the Comptroller or his duly appointed officer.

(b) RELIGIOUS USES. 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.

(c) HOSPITAL USES. Any bona fide hospital which shall buy and use for medicinal purposes only, any wine or liquor on which the tax imposed by this section has been paid, may obtain a refund of such tax paid in the same manner provided above for refund of tax paid on wine used for sacramental purposes.