

131(a), which provided that "[a]ll alcoholic beverages found within this State shall be deemed to have been sold or delivered in this State and subject to the excise tax ... unless it shall be proved ... that such alcoholic beverages have not been sold or delivered in this State ... ." Since, under present Art. 2B, § 4(i), an import-export permit authorizes importation only of alcoholic beverages "not for sale, consignment or delivery ... within the State", these alcoholic beverages fall within the exception in former § 131(a). Similarly, under present Art. 2B, § 3(h), alcoholic beverages in a warehouse pending export must not be "for sale, consignment, or delivery ... within the State". Similarly, under present Art. 2B, § 4(o), a nonresident storage permit authorizes storage of alcoholic beverages pending delivery and, thus, falls within the exception in former § 131(a), since, necessarily, the alcoholic beverages have not been delivered.

Subsection (a)(1)(i)2. and (iii) of this section is new language derived without substantive change from former Art. 2B, §§ 3(a)(2)(v) and 131(b).

Subsection (a)(1)(ii) and (2) of this section is new language added to clarify those sales on which the holder of a Class E, F, or G license must pay the alcoholic beverage tax. These additions are based on the fourth sentence of former Art. 2B, § 138, which provided for payment of the tax on alcoholic beverages sold or delivered "while operating above or within or above the boundary lines and on the waters of the State ... ."

Subsections (b) and (c) of this section are new language derived without substantive change from the first and second clauses of former Art. 2B, § 3(a)(2)(ii), the first sentence of (iii), and the first and third sentences of (iv) and § 131(c).

In subsection (a)(1) of this section, the former reference to "alcohol" is deleted as included in the defined term "alcoholic beverage".

In subsection (b)(1)(i) of this section, the reference to a purchase by a "person whom a proper ... authority allows" is added to conform to present Art. 2B, § 77.

In subsection (b)(1)(ii) of this section, the reference to a "religious organization affiliated with and recognized by a generally acknowledged religious faith" is substituted for the former reference to "a religious organization described in § 141(b) of this article", to incorporate the description in the referenced former § 141(b). However, former Art. 2B,