

violation of the provisions of this or any other Article, or upon any hearing for a revocation, suspension or restriction of the license of the person who has obtained a license to manufacture or sell alcoholic beverages in such building or premises. Such evidence shall be returned to the license holder if he be adjudged not guilty; otherwise it shall be turned over to State institutions for medicinal use or destroyed.

48. *Taxation—Tax on Wines and Liquors.* There shall be levied and collected on all distilled spirits and other alcoholic beverages except beer and wine sold or delivered by a manufacturer or wholesaler to any retail dealer in this State, a tax at the rate of One Dollar and Twenty-five Cents (\$1.25) per gallon and on all wines so sold or delivered a tax at the rate of Twenty Cents (20¢) per gallon, which taxes shall be paid by the manufacturer, wholesaler or dispensary to the Comptroller for the use of the State of Maryland, before any such alcoholic beverages are removed from the place of business or warehouse of the manufacturer or wholesaler, or delivered to any retail dealer, except Classes E or F, 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 applica-