

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 ten cents~~ (\$1.10) 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 5, Section 243 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 general acknowledged religious faith who shall buy for use any wine for sacramental purposes on which wine the tax imposed by this sus-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 referred to in construing sec. 40. *Abramson v. State*, 167 Md. 533.

1933 (Special Sess.), ch. 2, sec. 38. 1935, ch. 358, sec. 38.

38. 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; 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, 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.

1933 (Special Sess.), ch. 2, sec. 39.

39. Taxation—Prevention of Frauds. For the prevention and detection of fraud by manufacturers and wholesalers, the Comptroller shall be