

25A. GENERAL REGULATIONS, SALES TO FEDERAL RESERVATIONS. The provisions of this Article shall not be construed to prevent the sale and delivery of alcoholic beverages by manufacturers and wholesalers to persons permitted by proper authority or authorities of the United States to sell alcoholic beverages on a Federal Reservation in this State, provided the taxes provided for in Sections 37 and 37A of this Article have been paid before any such alcoholic beverages are removed from the place of business or warehouse of the manufacturer or wholesaler.

37. 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 ten cents (\$1.10) per gallon and on all wines so sold or delivered a tax at the rate of Twenty Cents (20c) 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 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 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 col-