

land, title "Alcoholic Beverages," sub-title "Excise Tax," as enacted by Chapter 2 of the Acts of the Extraordinary Session of 1933, providing for a tax of Twenty Cents a gallon on all wines of whatever alcoholic content, and for the exemption from said tax, wines purchased under certain circumstances for sacramental purposes.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 37 of Article 2B of the Annotated Code of Maryland, title "Alcoholic Beverages," sub-title "Excise Tax," as enacted by Chapter 2 of the Acts of the Extraordinary Session of 1933, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

37. Taxation—Tax on Wines and Liquors. There shall be levied and collected on all distilled spirits or liquors and on all other alcoholic beverages containing more than fourteen per centum of alcohol, except wines, sold or delivered by any 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 of whatever alcoholic content so sold or delivered a tax at the rate of Twenty Cents (20¢) per gallon, which taxes shall be paid by the manufacturer or wholesaler 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 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 pur-