

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 applications for refunds as provided herein must be filed with the Comptroller within ninety (90) days from the date of purchase or invoice.

SEC. 4. *And be it further enacted*, That Section 73 of Article 56 of the Annotated Code of Maryland (1935 Supplement) title "Licenses", sub-title "Tax on Admissions", as enacted by Chapter 11 of the Acts of the Special Session of 1937, be, and the same is hereby repealed and re-enacted with amendments to read as follows:

73. There shall be levied and collected a tax at the rate of one per centum (1%) of the gross receipts of every person, firm or corporation operating any place of amusement within this State from the sale of admission tickets, cash admissions, charges or fees to any show, athletic event, contest, game, theatre, moving picture parlor, opera, race track, skating rink, merry-go-round, roller coaster, amusement ride, whip, ferris wheel, snake, old mill, or other places of amusement, including admissions by season ticket or subscription. An equivalent tax shall likewise be levied and collected upon the gross receipts from any admission or cover charge for seats and tables, reserved or otherwise, at any restaurant, hotel, cafe, night club, cabaret, roof garden or similar place furnishing a floor show or similar entertainment. In cases