

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

Any bona fide hospital who shall buy and use for medicinal purposes only any wine or liquor on which the tax imposed by this section has been paid may obtain a refund of such tax paid in the same manner provided above for refund of tax paid on wine used for sacramental purposes.

49. *Taxation—Tax on Beer.* There shall be levied and collected on all beer as defined in this Article, sold or delivered by any manufacturer or wholesaler to any retail dealer, except Classes E or F, in this State, a tax at the rate of three cents (3¢) per gallon, which tax shall be paid by the manufacturer or wholesaler to the Comptroller for the use of the State of Maryland, at the end of each calendar month, accompanied by a statement under oath on forms prescribed by the Comptroller, of all beer so sold or delivered in this State during said month unless said tax has been paid before delivery of said beer into this State. The tax imposed by this section shall also apply to all beer sold by County Liquor Stores or Dispensaries.

50. *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; provided, however, that in the case of the tax on beer, the Comptroller shall cause said tax to be collected before delivery or consumption in this State, in the manner and at the time prescribed by Section 49 of this sub-title, and the payment of the tax shall be evidenced in such manner as the Comptroller may determine; 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; provided the excise tax on beer, wine and liquor sold or delivered by Class E and F license holders while operating within the boundary line and waters of the State of Maryland shall be paid monthly not later than twenty-