

diate preservation of the public health and safety, and being passed by a yea and nay vote, supported by three-fifths of all of the members elected to each of the two House of the General Assembly, the same shall take effect from the date of its passage, and shall continue in effect for the duration of the present war only, after which time all racing meetings shall be held and conducted under the laws as they existed prior to the passage of this Act.

Approved May 6, 1943.

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## CHAPTER 995.

(House Bill 654)

AN ACT to add a new section to Article 2B of the Annotated Code of Maryland (1939 Edition), title "Alcoholic Beverages", said new section to be known as Section 23A, and to follow immediately after Section 23 of said Article, providing in certain cases for the refunding of excise taxes on alcoholic beverages.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and it is hereby added to Article 2B of the Annotated Code of Maryland (1939 Edition), title "Alcoholic Beverages", said new section to be known as Section 23A, to follow immediately after Section 23 of said Article, and to read as follows:

23A. TAX REFUNDS. There shall be no refund of any excise taxes paid under this Article except (1) in the event the business of the claimant has been discontinued; (2) in the event the claimant has discontinued in the State of Maryland the sale and delivery of certain sizes of containers of alcoholic beverages; (3) where the claimant is a proper authority of the United States to sell alcoholic beverages on a Federal Reservation as set forth in this Article; (4) as provided in Section 48 of this Article in the case of wines purchased for sacramental purposes and in the case of hospitals where wines and liquors are purchased for bona fide medicinal use; and (5) in the event of overpayment of tax.

Before any claim for refund shall be approved by the Comptroller definite proof shall be established and certified to the Comptroller.

All tax refunds shall be paid out of alcoholic beverage excise tax receipts upon proper vouchers approved by the Comptroller or his duly appointed officer.