

UNMARKETABLE, OR CONDEMNED BY A DULY AUTHORIZED OFFICIAL BY REASON OF FIRE, FLOOD, CASUALTY, OR OTHER DISASTER, BREAKAGE, DESTRUCTION, OR OTHER DAMAGE RESULTING FROM VANDALISM OR MALICIOUS MISCHIEF, BUT NOT INCLUDING THEFT, AS PROVIDED IN THIS SECTION.

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.

(D) (1) THE COMPTROLLER, UNDER SUCH REGULATIONS AS HE MAY PRESCRIBE, SHALL PAY WITHOUT INTEREST AN AMOUNT EQUAL TO THE AMOUNT OF THE MARYLAND STATE TAXES PAID OR DETERMINED ON DISTILLED SPIRITS, WINES AND BEER WHICH WERE LOST, RENDERED UNMARKETABLE, OR CONDEMNED BY A DULY AUTHORIZED OFFICIAL BY REASON OF FIRE, FLOOD, CASUALTY OR OTHER DISASTER, BREAKAGE, DESTRUCTION, OR OTHER DAMAGE RESULTING FROM VANDALISM OR MALICIOUS MISCHIEF, BUT NOT INCLUDING THEFT, IF SUCH DISASTER OR DAMAGE OCCURRED IN THE STATE OF MARYLAND AND IF SUCH DISTILLED SPIRITS, WINES OR BEER WERE HELD AND INTENDED FOR SALE AT THE TIME OF SUCH DISASTER OR OTHER DAMAGE. THE PAYMENTS PROVIDED FOR IN THIS SECTION SHALL BE MADE TO THE PERSON HOLDING SUCH DISTILLED SPIRITS, WINES OR BEER FOR SALE AT THE TIME OF SUCH DISASTER OR OTHER DAMAGE.

(2) (I) NO CLAIM SHALL BE ALLOWED UNDER THIS SECTION UNLESS:

1. FILED WITHIN 6 MONTHS AFTER THE DATE ON WHICH SUCH DISTILLED SPIRITS, WINES OR BEER WERE LOST, RENDERED UNMARKETABLE, OR CONDEMNED BY A DULY AUTHORIZED OFFICIAL; AND

2. THE CLAIMANT FURNISHES PROOF SATISFACTORY TO THE COMPTROLLER THAT THE CLAIMANT WAS NOT INDEMNIFIED BY ANY VALID CLAIM OF INSURANCE OR OTHERWISE IN RESPECT OF THE TAX ON THE DISTILLED SPIRITS, WINES OR BEER COVERED BY THE CLAIM, AND IS ENTITLED TO PAYMENT UNDER THIS SECTION.

(II) NO CLAIM OF LESS THAN \$250 SHALL BE ALLOWED UNDER THIS SECTION WITH RESPECT TO ANY DISASTER OR OTHER DAMAGE, AS THE CASE MAY BE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 29, 1979.
