

Article 2B - Alcoholic Beverages

131.

(a) All alcoholic beverages found within this State shall be deemed to have been sold or delivered in this State and subject to the excise tax imposed by this subtitle, unless it shall be proved to the satisfaction of the Comptroller that such alcoholic beverages have not been sold or delivered in this State or unless exempt from said tax as otherwise provided by this article.

(b) No tax shall be payable with respect to alcohol or alcoholic beverages obtained under a nonbeverage permit, or obtained for use on airplanes and ships, as provided in § 4 (c) of this article.

(C) (1) THE FOLLOWING ALCOHOLIC BEVERAGES ARE EXEMPT FROM TAX:

(I) WINE PURCHASED AND USED FOR SACRAMENTAL PURPOSES BY A RELIGIOUS ORGANIZATION DESCRIBED IN § 141(B) OF THIS ARTICLE;

(II) WINE OR DISTILLED SPIRITS PURCHASED AND USED FOR MEDICINAL PURPOSES BY A BONA FIDE HOSPITAL; AND

(III) ALCOHOLIC BEVERAGES PURCHASED BY A PROPER AUTHORITY OF THE UNITED STATES FOR SALE OR USE ON A FEDERAL RESERVATION.

(2) IF TAX IS PAID ON AN ALCOHOLIC BEVERAGE UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE EXEMPTION MAY BE CLAIMED:

(I) BY A QUALIFIED RELIGIOUS ORGANIZATION OR HOSPITAL BY FILING A CLAIM FOR REFUND UNDER §.141 OF THIS ARTICLE; AND

(II) BY A QUALIFIED FEDERAL AUTHORITY BY FILING A CLAIM FOR REFUND AND OBTAINING THE APPROVAL REQUIRED UNDER § 77 OF THIS ARTICLE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved June 2, 1987.