(1) THE ALCOHOLIC BEVERAGE TAX DOES NOT APPLY TO:

(I) AN ALCOHOLIC BEVERAGE BOUGHT BY A PERSON WHOM A PROPER AUTHORITY OF THE UNITED STATES ALLOWS TO BUY ALCOHOLIC BEVERAGES FOR SALE OR USE ON A FEDERAL RESERVATION IN THE STATE WHERE THE PERSON IS ASSIGNED;

(II) WINE BOUGHT AND USED FOR SACRAMENTAL PURPOSES BY A RELIGIOUS ORGANIZATION AFFILIATED WITH AND RECOGNIZED BY A GENERALLY ACKNOWLEDGED RELIGIOUS FAITH; OR

(III) WINE OR DISTILLED SPIRITS BOUGHT AND USED FOR MEDICINAL PURPOSES BY A BONA FIDE HOSPITAL.

(2) A PERSON UNDER PARAGRAPH (1) OF THIS SUBSECTION WHO PAYS THE ALCOHOLIC BEVERAGE TAX MAY OBTAIN THE EXEMPTION BY FILING A CLAIM FOR REFUND WITH THE COMPTROLLER.

(C) CONSUMER POSSESSION FOR PERSONAL USE; CLAIM FOR EXEMPTION.

(1) THE ALCOHOLIC BEVERAGE TAX DOES NOT APPLY TO AN ALCOHOLIC BEVERAGE THAT A CONSUMER AT LEAST 21 YEARS OF AGE BRINGS INTO THE STATE FOR PERSONAL USE:

(I) IF THE QUANTITY BROUGHT FROM WITHIN THE CONTINENTAL UNITED STATES DOES NOT EXCEED:

1. AT ANY ONE TIME, ONE QUART;

2. IN 1 CALENDAR MONTH, TWO QUARTS; AND

3. A TOTAL OF 1 GALLON IN THE CONSUMER'S POSSESSION AT ANY ONE TIME;

(II) IF THE QUANTITY BROUGHT FROM AMERICAN SAMOA, GUAM, OR THE VIRGIN ISLANDS OF THE UNITED STATES DOES NOT EXCEED 1 GALLON; OR

(III) IF THE TOTAL QUANTITY BROUGHT FROM ANY OTHER PLACE OUTSIDE THE CONTINENTAL UNITED STATES DOES NOT EXCEED 1 GALLON, THE 1ST QUART OF THAT GALLON.

(2) A CONSUMER UNDER PARAGRAPH (1)(III) OF THIS SUBSECTION MAY OBTAIN THE EXEMPTION FOR THE 1ST QUART BY:

(I) FILING AN APPLICATION WITH THE COMPTROLLER ON THE FORM THE COMPTROLLER REQUIRES; AND

(II) PAYING THE ALCOHOLIC BEVERAGE TAX ON THE QUANTITY OF ALCOHOLIC BEVERAGES THAT EXCEEDS 1 QUART.

REVISOR'S NOTE: Subsection (a)(1)(i)1. and 3. and (iv) of this section is new language added to state expressly that which only was implied in former Art. 2B, §