§ 141(b) referred to "[a]ny religious unincorporated association or any religious corporation affiliated with ..." and, read literally, allowed an exemption for any "religious unincorporated association", regardless of affiliation. Thus, the higher burden was imposed on corporations, as opposed to associations. This reading seemed unintended and, therefore, subsection (b)(1)(ii) of this section requires affiliation regardless of the manner in which the religious organization is organized.

In subsection (b)(2) of this section, the reference to "a person under ... this subsection" is substituted for the former references to "a qualified religious organization or hospital" and "a qualified federal authority", for brevity.

In subsection (c)(1)(i) of this section, the phrase "from within the continental limits of the United States" is added to distinguish the exemption under subsection (c)(1)(i) from those under subsection (c)(1)(ii) and (iii) of this section.

In subsection (c)(1)(iii) and (2) of this section, the references to the "1st quart" are added to clarify that limitation of 1 tax-free quart, in former Art. 2B, § 3(a)(2)(ii) -- now subsection (c)(1)(iii) of this section -- applied to a consumer under § 3(a)(2)(iv) also, although that consumer may possess 1 gallon.

The third clause of former Art. 2B, § 3(a)(2)(ii), which allowed the exemption "provided such alcoholic beverages are not illicit alcoholic beverages", is deleted as unnecessary in light of § 5-103(b) of this subtitle.

The fourth clause of former Art. 2B, § 3(a)(2)(ii), which allowed the exemption "provided, however, such alcoholic beverages shall not be resold within the State of Maryland at any time" is deleted as unnecessary in light of the definition of "consumer".

The second sentences of former Art. 2B, § 3(a)(2)(iii) and (iv), which related to consumers under the age of 21 and born before July 1, 1964, are deleted as obsolete.

Defined terms: "Alcoholic beverage license" § 5-101
"Alcoholic beverage tax" § 1-101
"Comptroller" § 1-101 "Consumer" § 5-101
"Distilled spirits" § 5-101
"Person" §§ 1-101 and 5-101 "Wine" § 5-101

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