

## Article - Alcoholic Beverages

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§10–507.

The provisions of the Tax - General Article that relate to the alcoholic beverage tax or the provisions of this article shall not be construed to prevent the sale and delivery of alcoholic beverages by manufacturers and wholesalers to persons permitted by proper authority or authorities of the United States to purchase alcoholic beverages for use only on the federal reservation in this State where such persons are assigned without payment of the taxes on the wine and liquor; and in the case of beer upon which the tax has been paid at the time of purchase, a refund of the tax shall be made after approval by the Comptroller upon proper application therefor filed within ninety (90) days from date of purchase. Provided, however, the Comptroller may require his approval of each order of wine or distilled spirits before the purchase or delivery of same.

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