

**Intoxicating Liquors—Seized for Non-Payment of Tax—
Disposal of.**

Liquor laws prohibit the manufacture or sale of intoxicating liquor, except denatured alcohol, wines for sacramental purposes and alcohol for scientific and manufacturing purposes.

February 22, 1919.

Hon. Wm. C. Whaley,
Collector Internal Revenue,
Helena, Montana.

Dear Sir:

I am in receipt of your letter of the 19th inst., regarding disposal of distilled spirits and alcohol seized by the government for non-payment of tax.

The laws of this state absolutely prohibit the manufacture or sale within this state of ardent spirits, whiskey, brandy, gin, rum, beer, ale, wine, spirituous, vinous, fermented and malt liquors of all kinds, and

all liquors or liquids containing as much as two per centum of alcohol measured by volume, which are capable of being used as beverages. However, denatured alcohol, wines for sacramental purposes and alcohol for scientific and manufacturing purposes do not fall within the prohibition, but these are the only exceptions.

We have no statute at this time regulating the introduction, manufacture or sale of denatured alcohol, sacramental wines or alcohol for scientific and manufacturing purposes, consequently persons desiring to purchase the same for such purposes may do so without restriction. We have, however, advised wholesale druggists that in making sales of alcohol for such purposes they should be cautious and should satisfy themselves that the purchases were being made in good faith for such purposes.

There has been introduced in the legislature a bill which regulates the sale of sacramental wines and alcohol for scientific and manufacturing purposes, and unquestionably this bill will be enacted into a law. Under the provisions of this bill only certain classes of persons may import or purchase sacramental wines and alcohol, and then only when permits therefor are obtained from the county treasurer of the county in which the applicant resides. Should this bill be enacted into a law it will not become effective until April 1st of this year, requiring the same for scientific and manufacturing purposes who have executed the bonds required by the government as it would not be a violation of any of the laws of this state. Should the bill above referred to pass the legislature and become a law, after the same is in effect, such sales should be made only to persons holding permits from county treasurers to import or purchase alcohol.

Trusting that will afford you the desired information, I am,

Respectfully,

S. C. FORD,

Attorney General.