

1904, art. 81, sec. 217. 1900, ch. 320, sec. 12.

221. Any distiller, owner, proprietor or custodian feeling aggrieved at the valuation made by the tax commissioner shall have the right to appeal within the time and in the manner prescribed by section 165.

See notes to sections 204 and 218.

Ibid. sec. 218. 1892, ch. 704, sec. 4.

222. It shall be the duty of the distiller, owner or custodian, as hereinafter indicated and described, to make quarterly reports on the first days of January, April, July and October in each year between the first and fifth days of such months, showing all deliveries during the preceding current quarter, from his custody or care, of any part of the distilled spirits so reported; said delivery report to be made to the tax commissioner of this State, who shall without delay transmit a copy of such report by mail to the appeal tax court of Baltimore city and to the board of county commissioners of those counties in which distilleries are situate; and said distiller, owner or custodian shall also at the same time he makes a delivery report to the tax commissioner make said report in duplicate to the collector or other proper officers designated by law to receive and collect taxes for the county or city in which such distillery is situate, and shall in each case, along with said report to the collector, make a remittance and payment of the tax upon such distilled spirits which shall be accounted for by said officer as other state and county taxes are accounted for.

When this and the following section are read in connection with section 219, it is apparent that sections 222 and 223 have relation only to spirits placed in bond after the date of the January report. *Monticello Co. v. Baltimore*, 90 Md. 427.

See notes to sec. 218.

Ibid. sec. 219. 1892, ch. 704, sec. 5.

223. No distiller, owner or custodian of such distilled spirits shall permit the same to go from his possession or control without the report and payment of tax hereinbefore provided for, and any person or persons or corporations violating the provisions of this section shall be proceeded against by the proper officer authorized to receive said taxes by distraint for the entire amount of the taxes assessed for the current year, and thereupon all such taxes shall become and be immediately due and collectible by distraint, together with all costs attending the proceedings and a further penalty of five hundred dollars for each such violation.

See notes to sections 218 and 222.

Ibid. sec. 220. 1892, ch. 704, sec. 6.

224. Any person or corporation making any false report or return as to or of the matters herein provided for shall be deemed guilty of a misdemeanor and subject to indictment therefor, and upon indictment and conviction shall be fined not less than one hundred nor more than one thousand dollars for each offense.

See notes to sec. 218.