

tures, loans on hypothecated stock, judgments, decrees and mortgages on real or leasehold estate.

See notes to this section in volume 2 of the Annotated Code.

Distilled Spirits.

218.

The case cited in support of the two notes to this section on page 842 of volume 3 of the Annotated Code is reported in 196 Federal instead of 196 U. S.

1904, art. 81, sec. 215. 1892, ch. 704, sec. 2. 1916, ch. 631, sec. 219.
1918, ch. 214, sec. 219.

219. For the purpose of such assessment and collection it is hereby made the duty of each distiller, and of every owner or proprietor of a bonded or other warehouse, in which distilled spirits are stored and of every person or corporation having custody of such spirits to make report to the State Tax Commission on or before the first day of March in each and every year of all the distilled spirits on hand as of the first day of January preceding, and the tax for the ensuing year from the said first day of January shall be levied and paid on the amount of distilled spirits so in hand as representing the taxable distilled spirits for such year; provided, however, that the same distilled spirits shall not be taxed twice for the same year.

See notes to this section in volume 2 of the Annotated Code.

1904, art. 81, sec. 216. 1892, ch. 704, sec. 3. 1900, ch. 320. 1916, ch. 631, sec. 219.
1918, ch. 214, sec. 220.

220. The said State Tax Commission upon receiving said report shall, within thirty days thereafter, due notice of the time and place having been given by them, grant unto the said distiller, owner, proprietor or custodian a hearing on the question as to what value shall be placed on the distilled spirits so reported, and thereupon, within ten days after such hearing, the said State Tax Commission shall fix the value of such distilled spirits for the purpose of taxation under this sub-title, and whenever the spirits are distilled by persons doing business as a corporate body and having shares of capital stock, the valuation by the State Tax Commission shall be upon the spirits as personal property without reference to its capital stock, which shall be treated as distinct from said distilled spirits as reported, and the such valuation put upon said stock as not to produce double taxation; and the said State Tax Commission shall without delay, transmit and certify the said valuation by mail to the Comptroller of the Treasury, and also to the Appeal Tax Court of Baltimore City and the Board of County Commissioners in the counties where the distilleries are situated, and all distilled spirits upon the valuation and return so made shall be subject to State, municipal and county taxation as all other personal property located within the bounds of the State, city or county. Immediately upon receipt of the certification of the valuation of such distilled spirits.