

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

231. 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 by the Comptroller of the Treasury it shall be his duty to collect from each distiller the amount of State taxes due thereon, which taxes shall be collected by him and payable to the State Treasurer as is now or may hereafter be prescribed for the payment of taxes by corporations of this State.

The duty and obligation of corporation or distiller or bonded warehouse owner to pay tax imposed by this section may be enforced by state in an action at law. Secs. 229 to 239 referred to in construing sec. 113. *Baltimore v. State*, 105 Md. 4. See notes to sec. 229.

An. Code, sec. 221. 1904, sec. 217. 1900, ch. 320, sec. 12.

232. Any distiller, owner, proprietor or custodian feeling aggrieved at the valuation made by the tax commission shall have the right to appeal within the time and in the manner prescribed by section 170.

See notes to secs. 215 and 229.

An. Code, sec. 222. 1904, sec. 218. 1892, ch. 704, sec. 4.

233. 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 commission 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