

report to the tax commission 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 following section are read in connection with sec. 230, it is apparent that secs. 233 and 234 have relation only to spirits placed in bond after date of January report. *Monticello Co. v. Baltimore*, 90 Md. 427.

See notes to sec. 229.

An. Code, sec. 223. 1904, sec. 219. 1892, ch. 704, sec. 5.

**234.** 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 secs. 229 and 233.

An. Code, sec. 224. 1904, sec. 220. 1892, ch. 704, sec. 6.

**235.** 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. 229.

An. Code, sec. 225. 1904, sec. 221. 1892, ch. 704, sec. 7.

**236.** It shall be the duty of all distillers, warehousemen and others to exhibit all necessary information on oath if required, to the appeal tax court of Baltimore city, the several boards of county commissioners in the respective counties where distilleries are situate, and to any authorized officer proceeding to execute a distraint or to collect the tax imposed under this sub-title; and a failure so to do upon demand made shall be deemed a misdemeanor and subject to indictment, and upon indictment and conviction shall subject the offender to a fine of not less than fifty dollars nor more than five hundred dollars.

See notes to sec. 229.

An. Code, sec. 226. 1904, sec. 222. 1892, ch. 704, sec. 8.

**237.** Any warehouseman, custodian or agent paying the tax on distilled spirits herein provided for shall have a lien upon the distilled spirits covered by such tax.

Action of state tax commission in imposing certain taxes against a warehouse company under this sub-title, upheld, notwithstanding 18th Amendment to Federal Constitution and Volstead act. Effect of 18th Amendment and Volstead act. Reimbursement of warehouseman; enforcement of lien. No violation of arts. 15 and 23 of Md. Bill of Rights. *Tax Commission v. Distillery Co.*, 140 Md. 233.

See notes to sec. 229.