

each such county and to the Appeal Tax Court or other appropriate taxing authority of each such city, and, in the case of property mentioned in clauses (a) or (b) of this section, to the Comptroller of this State, for collection and payment of the State tax thereon to the State Treasurer.

1929, ch. 226, sec. 20.

20. For the purpose of the assessment and collection of ordinary taxes on distilled spirits, 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 fifteenth 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.

229. Section 229 (old) referred to in holding art. 56, sec. 183, constitutional—see notes thereto. *Grossfield v. Baughman*, 148 Md. 334.

1929, ch. 226, sec. 21.

21. The 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 State Tax Commission shall fix the value of such distilled spirits for the purpose of taxation under this Article, and the 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 distilled spirits are situated, and all distilled spirits upon the valuation and return so made shall be subject to State, city and county taxation to the distiller, warehouseman or custodian, as the case may be, 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, warehouseman or custodian, as the case may be, the amount of State taxes due thereon, which taxes shall be collected by him and paid to the State Treasurer.

1929, ch. 226, sec. 22.

22. No distiller, warehouseman 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,