

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. 1931, ch. 257.

**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 Treasurer<sup>1</sup> 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; and the amount of taxes due thereon shall be payable, without interest, at any time on or before August first of such year, provided the account for same is mailed by the Comptroller to the taxpayer on or before July first; and if the account shall not be mailed until after July first, the same shall be payable, without interest, at any time within thirty days after the mailing of the account; and if the amount of such state taxes due thereon shall not be paid on or before August first, or within thirty days after the mailing of the account, as above provided, the said tax shall thereafter bear interest at the rate of one-half per cent. for each month or fraction of a month; and if such tax be not paid before the first day of December following, a penalty of five per cent. on the amount thereof shall be added.

<sup>1</sup> "Treasury" evidently intended.