

1933 (Special Sess.), ch. 2, sec. 34.

34. General Regulations—Inspections of Buildings and Premises of Licensees. The Comptroller, his duly authorized deputies, inspectors and clerks, the Board of License Commissioners of the County or the City in which the place of business is located, its duly authorized agents and employees, and any peace officer of such county or city, or any of them, shall be fully authorized to inspect and search, without warrant, at all hours, any building and premises in which any alcoholic beverages are authorized to be manufactured or sold under the provisions of this Article, and any evidence discovered during any such inspections shall be admissible in any prosecution for the violation of the provisions of this or any other Article, or upon any hearing for a revocation, suspension or restriction of the license of the person who has obtained a license to manufacture or sell alcoholic beverages in such building or premises.

This section referred to in construing sec. 5. *Zukowski v. State*, 167 Md. 555.

1933 (Special Sess.), ch. 2, sec. 35.

35. False Swearing—Penalties. If any affidavit or oath required under the provisions of this Article shall contain any false statement, the offender shall be deemed guilty of perjury, and upon indictment and conviction thereof, shall be subject to the penalties provided by law for that crime.

1933 (Special Sess.), ch. 2, sec. 36.

36. License Not to Be Issued in Violation of Zoning Laws. No license under the provisions of this Article shall be issued in violation of any zoning rule or regulation as the same may from time to time exist under and by virtue of any Ordinance or Ordinances passed pursuant to the authority contained in Article 66B of the Code of Public General Laws of Maryland, 1929 Edition, title "Zoning," or Chapter 599 of the Acts of the General Assembly of 1933 and in Baltimore County the Board of License Commissioners shall not approve any license to sell alcoholic beverages within one and one-half miles from the corner of 4th and D Streets in Sparrows Point.

Excise Tax.

1933 (Special Sess.), ch. 2, sec. 37. 1935, ch. 322.

37. Taxation—Tax on Wines and Liquors. There shall be levied and collected on all distilled spirits or liquors and on all other alcoholic beverages containing more than fourteen per centum of alcohol, except wines, sold or delivered by any manufacturer or wholesaler to any retail dealer in this State, a tax at the rate of One Dollar and ~~ten cents (\$1.10)~~ ^{1/30} per gallon and on all wines of whatever alcoholic content so sold or delivered a tax at the rate of Twenty Cents (20c) per gallon, which taxes shall be paid by the manufacturer or wholesaler to the Comptroller for the use of the State of Maryland, before any such alcoholic beverages are removed