

empowered to prescribe for use, and to authorize any of his deputies or inspectors to make use of such hydrometers, sac charometers, weighing and gauging instruments or other means for ascertaining the quantity of alcohol in any alcoholic beverage as he may deem necessary, and he may prescribe rules and regulations to secure a uniform and correct system of inspection, marking and gauging of all such beverages.

1933 (Special Sess.), ch. 2, sec. 40. 1935, ch. 358, sec. 40.

**40. Taxation—Penalties for Evasions.** Every manufacturer, wholesaler or other person who shall sell or deliver any alcoholic beverages, subject to the tax imposed by this Article, to any retail dealer, and every retail dealer and every employee of any such retail dealer who shall have in his possession, sell or offer for sale, or permit to be kept upon the premises, any alcoholic beverages subject to the tax imposed by this Article, upon which the tax has not been paid, and every person who shall counterfeit or forge any stamp or certificate required by this Article, or who shall participate in the evasion of the tax imposed by this Article, or who shall violate any provision of any rule or regulation prescribed by the Comptroller pursuant to the authorization contained in this Article, shall, upon conviction, be subject to a fine not exceeding Ten Thousand Dollars (\$10,000.00) or to imprisonment for not more than five years, or both fine and imprisonment in the discretion of the Court.

Indictment against liquor licensee for having in his possession liquor on which tax had not been paid, being in language of statute, is sufficient. *Abramson v. State*, 167 Md. 531.

No defense in prosecution for possession of liquor by licensee on which tax had not been paid, that it had been acquired before repeal of 18th Amendment. *Zukowski v. State*, 167 Md. 550.

1933 (Special Sess.). ch. 2, sec. 41.

**41. Records Required to Be Kept By Licensees.** Every manufacturer and wholesaler shall keep an accurate record of all sales of alcoholic beverages to any retail dealer, and every such retailer shall keep an accurate record of all purchases of such beverages, for the period of one year from the date of such sale or purchase, and every such record shall plainly indicate the date of each sale or purchase, the quantity thereof in gallons or fractional parts thereof, and the name and address of each purchaser or seller, all of which said records shall be kept in such manner as shall be prescribed by the Comptroller and shall be open to inspection by the Comptroller or any of his deputies or inspectors during all regular business hours. Every license holder shall at any time, and from time to time, upon written request of the Comptroller, report under oath on forms prescribed by the Comptroller all sales and purchases of alcoholic beverages for which the records prescribed by this section are required to be kept. In addition to the other penalties provided by this Article, the Comptroller shall have power to suspend immediately, without a hearing, the license of any licensee who shall fail to comply with the provisions of this