

An. Code, 1924, sec. 34. 1933 (Special Sess.), ch. 2, sec. 34.

**45.** (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. 13. *Zukowski v. State*, 167 Md. 555.

This section referred to in construing Art. 35, Sec. 36. *Sugarman v. State*, 173 Md. 61.

This section held as authorizing search and seizure in only that part of building or premises in the possession of the owner or licensee. *Miller v. State*, 174 Md. 372.

Certain evidence as to lottery tickets secured in search of premises under Secs. 13 and 45 of Art. 2B admissible and not subject to suppression under Art. 35, Sec. 5. *Wright v. State*, Daily Record, Dec. 5, 1939.

An. Code, 1924, sec. 36. 1933 (Special Sess.), ch. 2, sec. 36.

**46.** (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, 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.

1939, ch. 486, sec. 36A.

**47.** In Anne Arundel County no new license shall be granted to sell any alcoholic beverage on any premises located within one thousand (1000) feet of a church or school, but the license of any person now holding a license for any premises located within such distance of a church or school may be renewed or extended for the same premises. This section shall not apply to the City of Annapolis.

#### Excise Tax.

An. Code, 1924, sec. 37. 1933 (Special Sess.), ch. 2, sec. 37. 1935, ch. 322. 1937, ch. 411, sec. 37. 1939, ch. 277, sec. 37.

**48.** (Taxation—Tax on Wines and Liquors.) There shall be levied and collected on all distilled spirits and other alcoholic beverages except beer and wine sold or delivered by a manufacturer or wholesaler to any retail dealer in this State, a tax at the rate of One Dollar and Twenty-five Cents (\$1.25) per gallon and on all wines so sold or delivered a tax at the rate of Twenty Cents (20c) per gallon, which taxes shall be paid by the manufacturer, wholesaler or dispensary to the Comptroller for the use of the State of Maryland, before any such alcoholic beverages are re-