

such bond after the expiration of sixty days from the date upon which such surety shall have lodged with the Comptroller a written request to be released and discharged, provided, however, that such request shall not operate to release, relieve or discharge such surety from any liability already accrued or which shall accrue before the expiration of the said sixty day period. The Comptroller shall promptly on receipt of notice of such request, notify the manufacturer or wholesaler who furnished such bond, and unless such manufacturer or wholesaler shall, on or before the expiration of such sixty day period, file with the Comptroller a new bond with a Surety Company duly authorized to do business in this State, in the amount and form hereinbefore provided, the Comptroller shall forthwith cancel the license of such manufacturer or wholesaler. If such new bond shall be furnished as above provided, the Comptroller shall cancel and surrender the bond for which such new bond shall be substituted.

In the event that any manufacturer or wholesaler shall surrender his license or cease to engage in the business authorized by said license and it shall appear to the Comptroller that all taxes due hereunder have been paid, together with any and all penalties accruing thereon, the Comptroller shall cancel and surrender the bond theretofore filed by such manufacturer or wholesaler.

1939, ch. 775, sec. 38B.

52. (Taxation.) All alcoholic beverages which have come into the possession of a manufacturer, wholesaler, or beer distributor shall be deemed to have been sold or delivered in this State and subject to the excise tax imposed by Sections 48 and 49, unless it shall be proved to the satisfaction of the Comptroller that such alcoholic beverages have not been sold or delivered in this State.

An. Code, 1924, sec. 39. 1933 (Special Sess.), ch. 2, sec. 39.

53. (Taxation—Prevention of Frauds.) For the prevention and detection of fraud by manufacturers and wholesalers, the Comptroller shall be empowered to prescribe for use, and to authorize any of his deputies or inspectors to make use of such hydrometers, saccharometers, 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.

An. Code, 1924, sec. 40. 1933 (Special Sess.), ch. 2, sec. 40. 1935, ch. 358, sec. 40.

54. (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)