

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.

An. Code, 1924, sec. 41. 1933 (Special Sess.), ch. 2, sec. 41. 1936 (Special Sess.), ch. 10, sec. 41. 1937 (Special Sess.), ch. 11, sec. 41. 1939, ch. 775, sec. 41.

**55.** (Records and Reports.) Every person, who within this State, shall manufacture, rectify, blend, import, distribute, transport, store, warehouse, sell or offer for sale alcoholic beverages, or who is the holder of a license permitting the doing of any such acts, shall keep complete and accurate records of all alcoholic beverages purchased, sold, manufactured, rectified, blended, improved, brewed, fermented, distilled, produced, stored, warehoused, withdrawn from storage, imported or transported, and report (under oath if the Comptroller deems advisable) at any time, and from time to time, upon written request of the Comptroller, on forms prescribed by the Comptroller, any information relating to alcoholic beverages for which the records prescribed by this section are required to be kept. Such records shall be of a kind and in the form prescribed by the Comptroller and shall be safely preserved for two (2) years in such a manner as to insure permanency and accessibility for inspection by the Comptroller or any duly authorized employee of said Comptroller during all regular business hours. All records of license holders shall be kept and maintained at the location designated in the license and shall be available for audit or inspection by the Comptroller or his duly authorized representative during all regular business hours. Provided, however, where a person is permitted to have more than one location the records may be kept at the principal location. In addition to the other penalties provided by this Article, the Comptroller shall have power to suspend immediately, without a hearing, for a period not exceeding thirty days, the license of any licensee who shall fail to comply with the provisions of this section, and such license may be further suspended or revoked after hearing, as hereinafter provided.

1936 (Special Sess.), ch. 10, sec. 41A. 1937 (Special Sess.), ch. 11, sec. 41A. 1939, ch. 277, sec. 41A.

**56.** Every common carrier, by rail, water or highway, transporting alcoholic beverages, either in interstate or intrastate commerce, to points within the State of Maryland, and every person transporting alcoholic beverages by whatsoever manner within the State of Maryland, 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 such consignments or deliveries of alcoholic beverages, for such period as the Comptroller may specify. If required by the Comptroller, such reports shall show the name and address of the person to whom the deliveries of alcoholic beverages have actually and in fact been made, the name and address of the original consignee, if alcoholic beverages have been delivered to any other than the originally named consignee, the point of origin, the point of delivery, the date of delivery and the number and initials of each car, if shipped by rail, the name of the boat, barge or vessel, if shipped by water, the license number of each truck, if shipped by motor truck, or if