

by them, grant unto the said distiller, owner, proprietor or custodian a hearing on the question as to what value shall be placed on the distilled spirits so reported, and thereupon, within ten days after such hearing, the State Tax Commission shall fix the value of such distilled spirits for the purpose of taxation under this Article, and the State Tax Commission shall without delay, transmit and certify the said valuation by mail to the Comptroller of the Treasury, and also to the Appeal Tax Court of Baltimore City and the Board of County Commissioners in the counties where the distilled spirits are situated, and all distilled spirits upon the valuation and return so made shall be subject to State, city and county taxation to the distiller, warehouseman or custodian, as the case may be, as all other personal property located within the bounds of the State, city or county. Immediately upon receipt of the certification of the valuation of such distilled spirits by the Comptroller of the Treasurer¹ it shall be his duty to collect from each distiller, warehouseman or custodian, as the case may be, the amount of State taxes due thereon, which taxes shall be collected by him and paid to the State Treasurer; and the amount of taxes due thereon shall be payable, without interest, at any time on or before August first of such year, provided the account for same is mailed by the Comptroller to the taxpayer on or before July first; and if the account shall not be mailed until after July first, the same shall be payable, without interest, at any time within thirty days after the mailing of the account; and if the amount of such state taxes due thereon shall not be paid on or before August first, or within thirty days after the mailing of the account, as above provided, the said tax shall thereafter bear interest at the rate of one-half per cent. for each month or fraction of a month; and if such tax be not paid before the first day of December following, a penalty of five per cent. on the amount thereof shall be added.

The duty and obligation of corporation or distiller or bonded warehouse owner to pay tax imposed by this section may be enforced by state in an action at law. *Baltimore v. State*, 105 Md. 4.

An. Code, 1924, sec. 234. 1912, sec. 223. 1904, sec. 219. 1892, ch. 704, sec. 5.
1929, ch. 226, sec. 22.

20. No distiller, warehouseman or custodian of such distilled spirits shall permit the same to go from his possession or control without the report and payment of tax hereinbefore provided for, and any person or persons or corporations violating the provisions of this section shall be proceeded against by the proper officer authorized to receive said taxes by distraint for the entire amount of the taxes assessed for the current year, and thereupon all such taxes shall become and be immediately due and collectible by distraint, together with all costs attending the proceedings.

An. Code, 1924, sec. 236. 1912, sec. 225. 1904, sec. 221. 1892, ch. 704, sec. 7.
1929, ch. 226, sec. 23.

21. It shall be the duty of all distillers, warehousemen and others to exhibit all necessary information on oath if required, to the appeal tax court of Baltimore City, the several boards of county commissioners in the respective counties where distilled spirits are situate, and to any authorized officer proceeding to execute a distraint or to collect the tax imposed under this Article; and a failure so to do upon demand made shall be deemed a misdemeanor and subject to indictment, and upon indictment

¹ "Treasury" evidently intended.