

sioner on the first day of January in each and every year of all the distilled spirits on hand at such date, and the tax for the ensuing year from the said first of January shall be levied and paid on the amount of distilled spirits so in hand, as representing the taxable distilled spirits for such year; provided, however, that the same distilled spirits shall not be taxed twice for the same year.

1892, ch. 704.

206. The said tax commissioner upon receiving said report shall fix the value of said spirits for the purposes of taxation under this article, and whenever the spirits are distilled by persons doing business as a corporate body and having shares of capital stock, the valuation by the tax commissioner shall be upon the spirits, as personal property, without reference to its capital stock which shall be treated as distinct from said distilled spirits as reported and such valuation put upon said stock as not to produce double taxation, and the said tax commissioner shall without delay transmit a copy of said valuation by mail to the Appeal Tax Court of Baltimore city, and to the board of county commissioners in the counties where distilleries are situate; and all distilled spirits upon the valuation and return so made shall be subject to municipal and county taxation as all other personal property located within the bounds of any county; and the county commissioners of the counties where distilleries are situate and the mayor and city council of Baltimore are directed and required in making their annual levies to impose upon the spirits so returned and valued by the State tax commissioner the State taxes as the same are prescribed by law.

Ibid.

207. It shall be the duty of the distiller, owner or custodian, as hereinafter indicated and described, to make quarterly reports on the first days of January, April, July and October in each year between the first and fifth days of such months, showing all deliveries during the preceding current quarter, from his custody or care, of any part of the distilled spirits so reported; said delivery report to be made to the tax commissioner of this State, who shall without delay transmit a copy of such report by mail to the Appeal Tax Court of Baltimore city and to the board