

of county commissioners of those counties in which distilleries are situate; and said distiller, owner or custodian shall also at the same time he makes a delivery report to the tax commissioner make said report in duplicate to the collector or other proper officers designated by law to receive and collect taxes for the county or city in which such distillery is situate, and shall in each case along with said report to the collector, make a remittance and payment of the tax upon such distilled spirits which shall be accounted for by said officer as other State and county taxes are accounted for.

1892, ch. 704.

**208.** No distiller, owner 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 corporation 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 and a further penalty of five hundred dollars for each such violation.

Ibid.

**209.** Any person or corporation making any false report or return as to or of the matters herein provided for shall be deemed guilty of a misdemeanor and subject to indictment therefor, and upon indictment and conviction shall be fined not less than one hundred nor more than one thousand dollars for each offense.

Ibid.

**210.** 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 distilleries are situate, and to any authorized officer proceeding to execute a distraint or to collect the tax imposed under this sub-title; and a failure so to do upon demand made shall be deemed a misdemeanor and subject to indictment, and upon indictment and