

conviction shall subject the offender to a fine of not less than fifty dollars nor more than five hundred dollars.

1892, ch. 704.

**211.** Any warehouseman, custodian or agent paying the tax on distilled spirits herein provided for shall have a lien upon the distilled spirits covered by such tax.

Ibid.

**212.** The reports and returns presented by this sub-title, shall as far as possible describe the distilled spirits by name, serial numbers, dates and other convenient identifications.

Ibid.

**213.** It shall be the duty of the tax commissioner of the State to devise and prescribe such forms and blanks for reports and returns as may be needed or useful for carrying out the provisions of this sub-title.

**Sale of State's Interest in Works of Internal Improvements  
or in Corporations.**

1892, ch. 310.

**214.** Whenever the board of public works in the exercise of the authority vested in them by the constitution shall determine to sell the State's interest in any or all works of internal improvements, whether as a stockholder or as a creditor, or its interest in any banking corporation, they shall before making such sale or sales advertise for sealed proposals for the space of sixty days in such newspapers as they shall think fit, for the purchase of said interest of the State in said work or works of internal improvement or in said banking corporation or corporations, and at the time and place named in said advertisement or advertisements, they shall open the said sealed proposals publicly in the presence of such persons as shall choose to attend, and if the price or prices offered by the highest bidder or bidders shall in their judgment be sufficient, they shall sell the said interest so offered for sale to the highest bidder or bidders, and by such apt and sufficient conveyance or conveyances or other instruments as the Attorney General shall approve they shall transfer to the purchaser or purchasers the interest so sold to him or them, but