

missioner 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 the distilleries are situated, 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 situated 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.

1900, ch. 520.

206A. Any distiller, owner, proprietor or custodian feeling aggrieved at the valuation made by the tax commissioner shall have the right to appeal within the time and in the manner prescribed by section 144 of article 81 of the Code of Public General Laws.

Commissioners to Examine Laws Relating to Taxation.

1900, ch. 290.

218. The Governor is hereby directed to appoint a commission of three persons, whose duty it shall be to examine the provisions of article 81 of the Code of Public General Laws, entitled "Revenue and Taxes," and all amendments and re enactments thereof, and all other public general laws relating to the levy, assessment and collection of taxes, and every form of public revenue; and also to prepare and submit to the next session of the General Assembly such amendments or revision of said laws as may to said commission seem wise. The said commission shall serve without compensation; it shall be authorized to employ such clerical and other assistance as the discharge of its duties may require.