

or greater taxation than the same, or the owner or owners thereof, would be if the said shares of stock were shares of stock in a national bank located in this State.

Distilled Spirits.

1892, ch. 704, sec. 1.

214. There shall be levied and collected upon all distilled spirits in this State as personal property the same rate of taxation which is imposed by the laws of the State on other property for State and county purposes.

Monticello Co. v. Baltimore City, 90 Md. 416. *Gittings v. Baltimore City*, 92 Md. 425. *Fowble v. Kemp*, 92 Md. 632. *Carstairs v. Cochran*, 95 Md. 498.

Ibid. sec. 2.

215. For the purpose of such assessment and collection it is hereby made the duty of each distiller, and of every owner or proprietor of a bonded or other warehouse, in which distilled spirits are stored and of every person or corporation having custody of such spirits to make report to the State tax commissioner 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.

Ibid.

1892, ch. 704, sec. 3. 1900, ch. 320.

216. The said tax commissioner upon receiving said report shall, within thirty days thereafter, due notice of the time and place having been given by him, 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 said tax commissioner shall fix the value of such distilled spirits for the purpose of taxation under this sub-title, 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