

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.

*Fowble v. Kemp*, 92 Md. 632.

1892, ch. 704, sec. 6.

**220.** 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.*

*Ibid.* sec. 7.

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

*Ibid.*

*Ibid.* sec. 8.

**222.** 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.*

*Ibid.* sec. 9

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

*Ibid.*

*Ibid.* sec. 10.

**224.** It shall be the duty of the tax commissioner of the State to devise and prescribe such forms and blanks for reports