

CHAPTER 703.

AN ACT to repay to Charles Simon, Jr., and Adolph Simon executor of the last will and testament of Johanna W. Simon, late of Baltimore City, deceased, taxes paid by Mrs. Johanna W. Simon, in her life-time in error.

Preamble. WHEREAS, the said Johanna W. Simon, in her life-time, and the firm of Charles Simon & Sons, for ten years from 1877 to 1886 inclusive, each paid State taxes amounting to the sum of one thousand and seventy-five dollars and eighty nine cents on the taxable sum of \$60,887, which the said Johanna W. Simon had loaned said firm of Charles Simon & Sons, and the said double State taxes were paid in error; therefor,

Refunding taxes. SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the Comptroller of the Treasury is hereby authorized and directed to draw his warrant upon the State Treasurer in favor of Charles Simon, Jr., and Adolph Simon, executors of the last will and testament of Johanna W. Simon, for the sum of one thousand and seventy-five dollars and eighty-nine cents, being the amount of taxes so paid in error to the State of Maryland.

Effective. SEC. 2 *And be it further enacted,* That this act shall take effect from the date of its passage.

Approved April 7th 1892.

CHAPTER 704.

AN ACT to provide for the assessment and collection of a tax upon distilled spirits.

Taxes on distilled spirits. SECTION 1. *Be it enacted by the General Assembly of Maryland,* That 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.

Distillers to report to tax commissioners. SEC. 2. *And be it enacted,* That for the purpose of such assessment and collection it shall be and 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