

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.

SEC. 3. *And be it enacted*, That the said Tax Commissioner upon receiving said report, shall fix the value of said spirits for the purpose of taxation under this act, 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 Court of Baltimore City, and to the board of county commissioners in the counties where distilleries are situate 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 situate, 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.

Tax commissioners to fix value.

SEC. 4. *And be it enacted*, That it shall be the duty of the distiller, owner or custodian, as hereinafter indicated and described to make quarterly reports on the first days of January, April, July and October in each year between the first and fifth days of such months showing all deliveries during the preceding current quarter, from his custody or care, of any part of the distilled spirits so reported; said delivery report to be made to the tax commissioners of this State, who shall without delay transmit a copy of such report by mail to the Appeal Tax Court of Baltimore City and to the board of county commissioners of those counties in which distilleries are situate; and said distiller, owner or custodian shall also at the same time he makes a delivery report to the tax commissioners make said report in duplicate to the collector or other proper officers designated by law to receive and collect taxes for the county or city in which such distillery is situate, and shall in each case along with said report to the collector, make a remittance and payment of the tax upon such distilled spirits what shall be accounted for by said officer as other State and county taxes are accounted for.

To make quarterly reports