

SEC. 5. *And be it enacted,* That no distiller, owner or custodian of such distilled spirits, shall permit the same to go from his possession or control without the report and payment of tax hereinbefore provided for, and any person or persons or corporation, 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 there-upon all such taxes shall become and be immediately due and collectable by distraint together with all costs attending the proceedings and a further penalty of five hundred dollars for each such violation.

SEC. 6. *And be it enacted,* That 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 offence.

SEC. 7. *And be it enacted,* That 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 act; 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.

SEC. 8. *And be it enacted,* 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.

SEC. 9. *And be it enacted,* That the reports and returns presented by this act, shall as far as possible describe the distilled spirits by name, serial numbers, dates and other convenient identifications.

SEC. 10. *And be it enacted,* That it shall be the duty of the Tax Commissioner of the State to devise and prescribe such forms and blanks for reports and returns as may be needed or useful for carrying out the provisions of this act.

SEC. 11. *And be it enacted,* That all acts and parts of acts inconsistent herewith are hereby repealed.

Approved April 11th, 1892.