

shall be deposited with the said Board, which shall record the same in a book to be kept for that purpose, and the record thereof, or a duly certified copy, shall be evidence in any Court of record.

RECORDS AND REPORTS

126. **GENERALLY.** Every person, who within this State, shall manufacture, rectify, blend, import, distribute, transport, store, warehouse, sell or offer for sale alcoholic beverages, or who is the holder of a license permitting the doing of any such acts, shall keep complete and accurate records of all alcoholic beverages purchased, sold, manufactured, rectified, blended, improved, brewed, fermented, distilled, produced, stored, warehoused, withdrawn from storage, imported or transported, and report (under oath if the Comptroller deems advisable) at any time, and from time to time, upon written request of the Comptroller, on forms prescribed by the Comptroller, any information relating to alcoholic beverages for which the records prescribed by this section are required to be kept. Such records shall be of a kind and in the form prescribed by the Comptroller and shall be safely preserved for two (2) years in such a manner as to insure permanency and accessibility for inspection by the Comptroller or any duly authorized employee of said Comptroller during all regular business hours. All records of license holders shall be kept and maintained at the location designated in the license and shall be available for audit or inspection by the Comptroller or his duly authorized representative during all regular business hours. Provided, however, where a person is permitted to have more than one location the records may be kept at the principal location. In addition to the other penalties provided by this Article, the Comptroller shall have power to suspend immediately, without a hearing, for a period not exceeding thirty days, the license of any licensee who shall fail to comply with the provisions of this section, and such license may be further suspended or revoked after hearing, as elsewhere in this Article provided.

127. **COMMON CARRIERS.** Every common carrier, by rail, air, water or highway, transporting alcoholic beverages, either in interstate or intrastate commerce, to points within the State of Maryland, and every person transporting alcoholic beverages by whatsoever manner within the State of Maryland, shall at any time and from time to time, upon written request of the Comptroller, report under oath on forms prescribed by the Comptroller, all such consignments or deliveries of alcoholic beverages, for such period as the Comptroller may specify. If required by the Comptroller, such reports shall show the