

“Distilled Spirits” be and the same are hereby repealed and re-enacted so as to read as follows:

154. All corporations, partnerships or individuals which are now or hereafter required by law to make an annual report of any kind or character whatsoever to the State Tax Commission of Maryland, shall make such report on or before the first day of March in each and every year, and upon the failure, refusal or neglect of any officer of any corporation, or upon the failure, refusal or neglect of any partnership or individual to make the report so required, it shall be mandatory upon the State Tax Commission of Maryland to impose on such officers of any corporation, partnerships, or individuals failing to make such report, a penalty of five dollars and one dollar per day additional for every day after the first day of March in each year until the first day of the succeeding June; and on the first day of June a further flat penalty of one hundred dollars with an additional penalty of one dollar per day after the first day of June until the report is filed or until an assessment is made without a report; and it shall be the duty of the State Tax Commission of Maryland to ascertain at the time of making the assessment the amount of the penalty due and certify such penalty under the seal of their office to the Attorney-General who shall at once institute suit to recover such sum, together with interest from the day of certification, by an action of debt in the name of the State of Maryland, and such suit may be instituted before a Justice of the Peace if he has jurisdiction, or a Circuit Court for the County or a Baltimore City Court, wherever the principal office of the corporation is located or where the partnership or individual carries on business or resides.

219. For the purpose of such assessment and collection it 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 Commission on the first day of March in each and every year of all the distilled spirits on hand at such date, and the tax for the ensuing year from the said first of March 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.