

nish any alcoholic beverages at any time to a minor under twenty-one years of age, either for his own use or for the use of any other person, or to any person who, at the time of such sale, or delivery, is visibly under the influence of any alcoholic beverage.

### 38B. TAXATION.

All alcoholic beverages which have come into the possession of a manufacturer, wholesaler, or beer distributor shall be deemed to have been sold or delivered in this State and subject to the excise tax imposed by Sections 37 and 37A, unless it shall be proved to the satisfaction of the Comptroller that such alcoholic beverages have not been sold or delivered in this State.

### 41. RECORDS AND REPORTS.

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sold, manufactured, rectified, blended, improved, brewed, fermented, distilled, produced, stored, warehoused, withdrawn from storage, imported or transported, and report (under oath if the Comptroller deems advisable) at any time, and from time to time, upon written request of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 Act, 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 hereinafter provided.