taxation under this article, and the State Department of Assessments and Taxation shall without delay, transmit and certify the said valuation by mail to the department of assessments of Baltimore City and the board of county commissioners in the counties where the distilled spirits are situated, and all distilled spirits upon the valuation and return so made shall be subject to State, city and county taxation to the distiller, warehouseman or custodian, as the case may be, as all other personal property located within the bounds of the State, city or county. The department of assessments of Baltimore City and the board of county commissioners of each county shall immediately certify the valuation so certified to them, to the collector of Baltimore and of their counties, respectively, either by way of inclusion in the tax rolls provided for in § 46 of this article, or otherwise.]

[25.

No distiller, warehouseman 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 corporations 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 thereupon all such taxes shall become and be immediately due and collectible by distraint, together with all costs attending the proceedings.]

[26.

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 distilled spirits are situate, and to any authorized officer proceeding to execute a distraint or to collect the tax imposed under this article; 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.]

[27.

Any warehouseman, custodian or agent paying the tax on distilled spirits herein provided for shall have a lien upon the spirits covered by such tax.]

[28.

It shall be the duty of the State Department of Assessments and Taxation to devise and prescribe such forms and blanks for reports and returns as may be needed or useful for carrying out the provisions of §§ 23 to 27, inclusive, of this article.]