

Tax upon distilled spirits. SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section three of Chapter seven hundred and four of the Acts of the General Assembly of Maryland, of the Session of eighteen hundred and ninety-two, entitled an Act to provide for the assessment and collection of a tax upon distilled spirits be and the same is hereby repealed and re-enacted, and that an additional section be added to said Chapter seven hundred and four to be known as Section twelve, said Sections three and twelve, to read as follows:

Tax Commissioner shall fix value of distilled spirits as personal property. SEC. 3. *And be it enacted,* That the said tax commissioner, upon receiving said report shall within thirty days thereafter, due notice of the time and place having been given by him, grant unto the said distiller, owner, proprietor or custodian a hearing on the question as to what value shall be placed on the distilled spirits so reported, and thereupon, within ten days after such hearing, the said tax commissioner shall fix the value of such distilled spirits for the purpose of taxation under this Act, and whenever the spirits are distilled by persons doing business as a corporate body and having shares of capital stock the valuation by the tax commissioner shall be upon the spirits as personal property without reference to its capital stock, which shall be treated as distinct from said distilled spirits as reported, and such valuation put upon said stock as not to produce double taxation; and the said tax commissioner shall, without delay, transmit a copy of said valuation by mail to the Appeal Tax Court of Baltimore City and to the Board of County Commissioners in the counties where distilleries are situated, and all distilled spirits upon the valuation and return so made shall be subject to municipal and county taxation, as all other personal property located within the bounds of any county, and the County Commissioners of the counties where distilleries are situated and the Mayor and City Council of Baltimore are directed and required in making their annual levies to impose upon the spirits so returned and valued by the State Tax Commissioner the State taxes as the same are prescribed by law.

Subject to municipal and county taxation.

Right to appeal. SEC. 12. *And be it enacted,* That any distiller, owner, proprietor or custodian feeling aggrieved at the valuation made by the tax commissioner shall have the right to appeal within the time and in the manner prescribed by Section one hundred and forty-four of Article 81, of the Code of Public General Laws of Maryland.

Approved April 5, 1900.