

While the warehouseman or distiller is liable for the tax under this and the following sections, distress is unwarranted save as it is authorized by sections 223 and 225. *Fowble v. Kemp*, 92 Md. 638.

This section referred to in construing section 165—see notes thereto. *Clark Distilling Co. v. Cumberland*, 95 Md. 478.

Cited but not construed in *Wilkins Co. v. Baltimore*, 103 Md. 309.

1904, art. 81, sec. 215. 1892, ch. 704, sec. 2.

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 commissioner on the first day of January 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 January 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.

See notes to sections 218 and 222.

Ibid. sec. 216. 1892, ch. 704, sec. 3. 1900, ch. 320.

220. 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 sub-title, 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 the 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.

The duty and obligation of the corporation or distiller or bonded warehouse owner to pay the tax imposed by this section, may be enforced by the state in an action at law. Sections 218 to 228 referred to in construing section 109. *Baltimore v. State*, 105 Md. 4.

See notes to sec. 218.