

CHAPTER 822.

(Senate Bill 425)

AN ACT to repeal and re-enact, with amendments, Sections 17 and 19 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Method of Assessment", and Section 152(a) of said Article, sub-title "Forfeiture of Corporate Charters for Non-Payment of Taxes", as said Section 152(a) was amended by Chapter 912 of the Acts of 1941, providing for the collection of State taxes by local collectors.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 17 and 19 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Method of Assessment", and Section 152(a) of said Article, sub-title "Forfeiture of Corporate Charters for Non-Payment of Taxes", as said Section 152(a) was amended by Chapter 912 of the Acts of 1941, be and they are hereby repealed and re-enacted, with amendments, to read as follows:

17. As soon as possible after making and assessments of property whether for purposes of State, County and/or City taxation, the State Tax Commission shall apportion such assessments among the counties and/or cities and shall certify such assessments to the County Commissioners of each such county and to the Bureau of Assessment or other appropriate taxing authority and the collector of each such city. The County Commissioners of each county shall immediately certify assessments so certified to them, to the collector of their county, either by way of inclusion in the tax rolls provided for in Section 44 of this Article, or otherwise.

19. The State Tax Commission upon receiving said report shall, within thirty days thereafter, due notice of the time and place having been given by them, 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 State Tax Commission shall fix the value of such distilled spirits for the purpose of taxation under this Article, and the State Tax Commission shall without delay, transmit and certify the said valuation by mail to the Bureau of Assessment of Baltimore City and the Board of County Commissioners in the coun-