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§13–710.

If the Comptroller or any police officer seizes distilled spirits or mash in connection with an arrest of a person for the unlawful manufacture of distilled spirits in the State, on conviction of the person, the Comptroller shall assess a penalty of $5 for each 100 proof gallon on:

(1) all distilled spirits seized; or

(2) the potential quantity of distilled spirits that may be manufactured from the quantity of mash seized.

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