

SALARIES

The Act creating the State Tax Commission followed the precedent set by the Act of 1910 creating the Public Service Commission of Maryland in respect to that provision in both Acts which, besides providing for the payment of \$3,000 salaries for each Commissioner by the State, provided that a salary of \$3,000 should be paid to the chairman of the Commission and \$2,000 to each member of the respective Commissions, as additional compensation, by the Mayor and City Council of Baltimore to the members of the Commissions as employees of the municipal corporation of Baltimore. A similar charge of \$2,000 for each of the members of the State Industrial Accident Commission was also imposed upon the Mayor and City Council of Baltimore by the Act of 1914 creating that Commission. The Public Service Commission employs a general counsel, and it is provided also that the Mayor and City Council of Baltimore should pay \$1,800 as additional compensation to this general counsel.

The Legislatures of 1910 and 1914 determined that these salaries were proper compensation, and no doubt would have required the entire amounts paid by the State had not question arisen as to the power of the State to fix salaries of State officers in excess of \$3,000. Contention was made that Article 15, Section 1, was a bar. This section is as follows:

“Every person holding any office created by or existing under the Constitution, or laws of the State (except Justices of the Peace, Constables and Coroners), or holding any appointment under any Court of this State, whose pay or compensation is derived from fees or moneys coming into his hands for the discharge of his official duties, or in any way growing out of or connected with his office, shall keep a book in which shall be entered every sum or sums of money received by him, or on his account, as a payment or compensation for his performance of official duties, a copy of which entries in said book, verified by the oath of the officer by whom it is directed to be kept, shall be returned yearly to the Comptroller of the State for his inspection, and that of the General Assembly of the State, to which the Comptroller shall, at each regular session thereof, make a report showing what officers have complied with this section; and each of the said officers, when the amount received by him