

CHAP. 325. and empowered to collect any tax or balance of taxes, now remain due and uncollected by him in the collection district of which he is the collector, in the same manner as he could or might have done, within the time limited by law.

In force until **SEC. 2.** *And be it enacted,* That this law shall not be
June 1843 in force longer than the first day of June, eighteen hundred and forty-three.

Thirty days **SEC. 3.** *And be it enacted,* That the said James Shipley
notice on oath before he proceeds to execute the property of any person by the authority of this act shall deliver or cause to be delivered to the person or persons chargeable with the same, and at least thirty days before he shall proceed to execute as aforesaid, a particular account of the sum demanded of him, her or them, with an affidavit thereto annexed that he hath not nor hath any person acting under him whilst collector as aforesaid, or since then received any part thereof, or satisfaction for the same, to the best of his knowledge and belief.

CHAPTER 325.

Passed March *An act to raise additional Revenue to aid in paying the*
10, 1842. *debts of the State by laying a Tax on salaries, incomes emoluments and profits.*

Upon salaries **SECTION 1.** *Be it enacted by the General Assembly of Maryland,* That a tax for the sums, and in the manner hereinafter mentioned shall be raised and paid into the treasury of the western shore upon all salaries, except the salaries of the judges, and emoluments of any office, created or held by or under the constitution or laws of this State, and by or under any incorporation, institution, or company, incorporated by the said State, and upon all salaries, and emoluments received by any person in the employment of any person, private association, firm, company, or foreign incorporation, doing business in this State, and upon all professional incomes of all professions, faculties and employments, and upon all profits arising from the practice of all professions, faculties and employments, (excepting the incomes or profits of clergymen accruing to them as such, and the incomes arising from all and singular the property which has been or which shall hereafter be made taxable by law for the use of this State) to be ascertained and rated by the assessors in a fair and equitable manner as hereinafter provided for.