

or testimonial, to testify against any person or persons who may have committed any of said offences; provided, that any person so compelled to testify shall be exempted from trial and punishment for the offence of which he may have been guilty; and any person convicted of such offence shall, as part of the punishment thereof, be forever disfranchised and disqualified from holding any office of trust or profit in this State.

SEC. 51. The personal property of residents of this State shall be subject to taxation in the county or city where the resident *bona fide* resides for the greater part of the year for which the tax may or shall be levied, and not elsewhere, except goods and chattels permanently located, which shall be taxed in the city or county where they are so located, but the General Assembly may by law provide for the taxation of mortgages upon property in this State and the debts secured thereby in the county or city where such property is situated.*

Hopkins vs. Baker, 78 Md., 363. Faust vs. Building Association, 84 Md., 186. B., C. & A. Ry. vs. Wicomico Co., 93 Md., 113. City vs. Safe Deposit and Trust Co., 97 Md., 659. Baltimore City vs. Allegany Co., 99 Md., 1.

SEC. 52. The General Assembly shall not appropriate any money out of the Treasury except in accordance with the following provisions:

Sub-Section A: Every appropriation bill shall be either a Budget Bill, or a Supplementary Appropriation Bill, as hereinafter mentioned.

Sub-Section B: First. Within twenty days after the convening of the General Assembly (except in the case of a newly elected Governor, and then within thirty days after his inauguration), unless such time shall be extended by the General Assembly for the session at which the Budget is to be submitted, the Governor shall submit to the General Assembly two budgets, one for each of the ensuing fiscal years. Each budget shall contain a complete plan of proposed expenditures and estimated revenues for the particular fiscal year to which it relates; and shall show the estimated surplus or deficit of revenues at the end of such year. Accompanying each budget shall be a statement showing: (1) the revenues and expenditures for each of the two fiscal years next preceding; (2) the current assets, liabilities, reserves and surplus or deficit of the State; (3) the debts and funds of the State; (4) an estimate of the State's financial condition as of the beginning and end of each of the fiscal years covered by the two budgets above provided; (5) any explanation the

*Thus amended by Chapter 426, Acts of 1890, ratified by the people November 3, 1891.