

ners, or clerks, in consequence of his absence, setting forth also the amount of all goods, wares, merchandise and other property sent or intrusted to him, his partner or partners, for sale, and by him or them sold at auction, and the days on which the same were sold, and particularizing the amounts of the several duties chargeable on the said sales.

120. The auctioneer making such return shall, at the time of making the same, take before the said judge the following oath: "I, ——, do solemnly and sincerely swear, that the account now exhibited by me, and to which I have subscribed my name, contains a just and true account of all the goods, wares, merchandise and property of every kind sold or struck off by me at public sale, or sold at private sale, on the days of my public auctions, or sold or struck off as aforesaid by my copartner or copartners, or by others in my name or under my direction, or for my benefit, within the time mentioned in the within account, and of the days upon which the same were respectively sold; that I have examined the entries of all the sales mentioned in said account in the books kept by me for that purpose, and fully believe this account to be in all respects correct; and further that I have, during the time therein mentioned, conformed in all things to the provisions of law, according to the best of my knowledge, information and belief."

121. If any auctioneer shall refuse or neglect to transmit to the Treasurer a duplicate of the record of his recognizance as before required, or who shall neglect or refuse to render an account, or to pay the money due from him to the State for duties according to law, within thirty days after rendering such account, or to make oath as hereinbefore required, or to transmit to the Treasurer such account as hereinbefore directed, the said Treasurer shall in every such case, provided he has no satisfactory excuse shown to him for such neglect, within a reasonable time to be judged of by said Treasurer, certify and publish such neglect in one or more of the public newspapers published in this State, and from the time of such publication such delinquent auctioneer shall be deemed to have forfeited his appointment, and shall thereby be disqualified from acting as auctioneer under the same, and shall also forfeit the sum of seven hundred and fifty dollars, and the Treasurer shall direct the State's Attorney for the city of Baltimore to sue for and recover in the name of the State, the said sum; *Provided*, that it shall be competent for such auctioneer at the trial of such suit to give in evidence every