

or receiving a bribe, fee, reward, or testimonial, to testify against any person, or persons, who may have committed of any said offenses; 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 offense, 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.¹

²SEC. 52. (1) The General Assembly shall not appropriate any money out of the Treasury except in accordance with the provisions of this section.

(2) Every appropriation bill shall be either a Budget Bill, or a Supplementary Appropriation Bill, as hereinafter provided.

(3) Within twenty days after the convening of the General Assembly in odd-numbered years (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, and on the first Wednesday in February in even-numbered years, the Governor shall submit to the General Assembly a Budget for the next ensuing fiscal year. Each Budget shall contain a complete plan of proposed expenditures and estimated revenues for said fiscal year and shall show the estimated surplus or deficit of revenues at the end of the preceding fiscal year. Accompanying each Budget shall be a statement showing: (a) the revenues and expenditures for the preceding fiscal year; (b) the current assets, liabilities, reserves and surplus or deficit of the State; (c) the debts and funds of the State; (d) an estimate of the State's financial condition as of the beginning and end of the preceding fiscal year; (e) any explanation the Governor may desire to make as to the important features of the Budget and any suggestions as to methods for reduction or increase of the State's revenues.

¹ Thus amended by Chapter 426, Acts of 1890, ratified November 3, 1891.

² Thus amended by Chapter 497, Acts of 1947, ratified November 2, 1948.