

In case of death or resignation.

Clerk of the Circuit Court, for similar services; in the case of the death or resignation of said Treasurer at any time during the term for which he shall have been appointed or elected, as the case may be, the County Commissioners shall, within twenty days thereafter, appoint some one to fill said vacancy, who shall take the oath, and give the bond hereinbefore required to be taken and given by the Treasurer, and the Treasurer shall, at the expiration of his term of office, transfer and deliver to his successor in office, all books, accounts and papers of every kind; connected with his office.

In force.

SEC. 2. *And be it enacted*, That this Act shall take effect from the date of its passage.

Approved April 1, 1872.

CHAPTER 234.

AN ACT to tax the gross receipts of railroad companies in this State for State purposes.

Rate of tax on gross receipts of railroads.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a State tax of one-half of one per centum be and the same is hereby levied annually upon the gross receipts of all railroad companies, worked by steam, incorporated by or under authority of the State, and doing business therein; and the said tax shall be due and payable at the treasury on or before the first day of March in each and every year; *provided* that the gross receipts of the Washington Branch of the Baltimore and Ohio Railroad shall not be taxed under this Act so long as said road is required to pay one-fifth of its receipts from passengers on said branch road.

Proviso.

Duty of officers of railroads.

SEC. 2. *And be it further enacted*, That it shall be the duty of the President, Treasurer, or other financial officer of every such railroad company, on the first day of February, in the year of our Lord one