

CHAPTER 274.

AN ACT to regulate the taxation of Coal Mining Companies in this State, for State purposes.

Not lawful to transport coal until State tax is paid.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That it shall not be lawful for any Coal Mining Company or association in this State to transport any coal mined in this State on any railroad, canal, or by any boat or vessel, from any mine in this State to any place in this State or elsewhere, for sale, until a State tax of two cents per ton of two thousand two hundred and forty pounds, on said coal, be first paid to the Railroad Company, Canal Company, or Transportation Company undertaking to transport the same immediately from the said mine, or payment of the same be provided for, to the satisfaction of said company undertaking to transport the same as aforesaid.

Not lawful to receive coal mined in this State, until State tax is paid.

SEC. 2. *And be it further enacted,* That it shall not be lawful for any Railroad Company, Canal Company, Transportation Company, or any other company, now or hereafter doing business in this State, to receive any coal mined in this State on board of any car, boat or vessel, or in any way on its works for transportation immediately from the mine out of which the same may be produced, to any point in this State or elsewhere, for sale, until the State tax of two cents per ton, of two thousand two hundred and forty pounds, on every ton of two thousand two hundred and forty pounds, of said coal shall have been paid by the company, association or individual mining the same, to the said company so undertaking to transport the same as aforesaid; and any and every such Railroad Company, Canal Company, Transportation Company, or any other company, so receiving coal so mined as aforesaid, on its works for transportation as aforesaid, shall be liable to the State for the State taxes on said coal so received for transportation as aforesaid, and it shall be the duty of the said company so transporting the same to collect the said tax before receiving such coal on its *work* as aforesaid.

Liability.