

SEC. 3. *And be it further enacted,* That the President, Treasurer, Cashier, or other financial officer of every such Railroad Company, Steamboat Company, Canal Company, or other company, upon whose works any coal mined in the State may be received, to be immediately transported for any mine in this State out of which the same may be produced, to any distance or point in this State or elsewhere, for sale, whether by such company or by individuals, and whether such company shall receive compensation for transportation and toll, or shall receive toll only, shall within thirty days after the first day of January, April, July and October, of every year, make return in writing to the Comptroller of the Treasury under oath or affirmation, stating fully and particularly the number of tons of coal so mined in this State, and carried over, through or upon the works of said company for three months immediately preceding each of the above-mentioned days, which said return shall specify in detail the number of tons of such coal received from each and every company or association, or individual mining and loading the same; and each of said companies shall, at the time of making said returns, pay to the Treasurer of the State the said sum of two cents on each two thousand and two hundred and forty pounds of coal so received, carried or transported as aforesaid.

Duty of the
officers of
transportat'n
companies to
make return
to the Comp-
troller.

To pay to the
Treasurer.

SEC. 4. *And be it further enacted,* That any such President, Treasurer, Cashier or other financial officer of any of the said companies named in the preceding sections, who shall fail, neglect or refuse to make the said return within the time specified in this Act, shall be deemed guilty of a misdemeanor, and shall, upon conviction thereof, for the first offence forfeit and pay to the State of Maryland the sum of five hundred dollars, and for the second offence shall be imprisoned, in the discretion of the court, not exceeding thirty days.

Penalty for
failure,
refusal or
neglect to
make return.

SEC. 5. *And be it further enacted,* That if any such company, transporting coal as aforesaid, shall fail, neglect or refuse to pay into the Treasury of the State the amount of tax so due as aforesaid, for the space of twenty days after the expiration of the time

Penalty for
failure, re-
fusal or neg-
lect to pay.