

person; said cashier shall note on the said report, that said shares or some of them have been so transferred in such manner, that said report shall disclose the fact whether such stockholders respectively are at present holders of the said shares or part thereof or not; and if any of said stockholders, holding such shares in any of said years, shall have *bona fide* transferred all of said shares so held by him, to some other person, on the books of the bank, before the day of making said report by said cashier, so that none or not enough of said shares to pay the said State taxes remain in the name of said stockholders on the books of the said bank on said day of report, then it shall be the duty of the said collector to distrain and seize any real or personal estate of the said stockholder, so transferring as aforesaid, which may be in said county or city, to the amount of said taxes, and to sell the same in the same way as for other State taxes due from individuals under the laws of this State.

To distrain
and seize.

SEC. 7. *And be it enacted*, That if any cashier of any such bank shall fail or neglect to perform any of the duties required of him by this act, such cashier shall be deemed guilty of a misdemeanor, and shall, upon indictment and conviction thereof in any court having jurisdiction, be fined not less than five hundred dollars nor more than five thousand dollars, in the discretion of the court, one-half to the State and the other to the informer, and shall stand committed until the fine and costs are paid; and it shall be the duty of the collectors to inform the grand jury of such failure or neglect on the part of said cashier.

Failure or ne-
glect of cashier.

SEC. 8. *And be it enacted*, That if any collector shall fail or neglect to perform the duties imposed upon him by this act, said collector shall be liable to prosecution therefor, and shall, upon conviction before a justice of the peace, be fined not less than one hundred dollars, nor more than two hundred dollars, in the discretion of the said justice; and the bond of said collector shall be liable to the State for any loss accruing from said failure or neglect.

Failure or ne-
glect of collec-
tor.

SEC. 9. *And be it enacted*, That it shall be lawful for any such bank, as is mentioned in the first section of this act, to agree with the Comptroller for the payment directly into the Treasury by said bank

May agree with
Comptroller.