

of the Code of Public General Laws, title "Revenue and Taxes," under the sub-title "State Auditor," and to be designated as sections 217, 218, 219 and 220, and to amend and re-enact the same, and to add an additional section thereto to be known as section 221.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Chapter 257 of the Acts of the General Assembly of Maryland of 1902 be and the same is hereby repealed and re-enacted with amendments, and that additional sections be added to Article 81 of the Code of Public General Laws of Maryland, title "Revenue and Taxes," under the sub-title "State Auditor," to be designated as sections 217, 218, 219, 220 and 221.

217. There shall be in the Treasury Department a State Auditor and Deputy State Auditor to be appointed by the Governor, Comptroller and Treasurer or a majority of them, who shall take the oath prescribed by the Constitution, and shall hold their office for two years from the date of their qualification and until the appointment and qualification of their successors. The State Auditor shall receive a salary of twenty-five hundred dollars (\$2,500) per annum and the Deputy State Auditor shall receive a salary of two thousand dollars (\$2,000) per annum, payable monthly, and such expenses, not exceeding fifteen hundred dollars (\$1,500) in any one year, as may be audited by the Comptroller, who shall issue his warrants for the monthly payments of the salaries and for such an amount of expenses as said Comptroller shall allow. They shall each give a bond to the State of Maryland in the penalty of twenty-five hundred dollars (\$2,500), conditioned for the faithful performance of their duties with surety to be approved by the Comptroller. The Deputy State Auditor shall perform his duties under the direction of the State Auditor. The Governor, Comptroller and Treasurer or a majority of them, are hereby authorized in their discretion to appoint a stenographer for said State Auditor's Office, to prescribe the duties of said stenographer, and to fix his or her compensation.

218. The State Auditor, with the assistance of the Deputy State Auditor, shall on or before the first day of December in each year make an examination of the books and accounts of all clerks, reports, registers of wills, sheriffs and State's attorneys of the State of Maryland, including the City of Baltimore; he shall also with the assistance of the Deputy State Auditor on or before the first day of October in each year examine the books and accounts of the State Tobacco Ware-