

of a month in respect of each employee paying the tax aforesaid and employed by said operator in Allegany and Garrett counties.

Such tax shall be due and payable monthly to the treasurer of Allegany and Garrett counties, respectively, in which the mine is operated, and payable on or before the twenty-fifth day of the month next succeeding the month for which such tax is payable. In order to secure the effectual payments of such tax each operator is authorized and required to deduct and retain from the wages of each employee employed by him on his pay rolls in Allegany county the sum of twenty-seven cents and in Garrett county the sum of thirty-eight cents per month or fraction of a month if said employee be employed for less than a month, and on or before the fifteenth day of the month next succeeding the month for which such deduction is made shall make a report of the number of employees so employed, under oath to the treasurers of Allegany or Garrett counties, where the particular mine is located. And on or before the twenty-fifth day of said succeeding month shall pay over unto the treasurer of Allegany or Garrett county, as the case may be, the total amount so deducted and retained from the wages of the employees for the preceding month, together with a like amount to be paid by the operator. It shall be the duty of the County Commissioners of Allegany and Garrett Counties, respectively, to enforce, by appropriate remedies, the collection and payment of the tax hereby levied; and to all taxes in default there shall be added and collected interest at the rate of six per centum per annum from the date when due.

SEC. 7. When the assessments imposed and collected by the treasurer of Allegany county shall amount to thirty-five thousand dollars surplus and in Garrett county shall amount to fifteen thousand dollars surplus over and above the pending and accrued claims on the same under this act, such treasurer shall report the fact to the County Commissioners of their respective county; whereupon the said Board of County Commissioners are hereby empowered and directed to remit temporarily the taxes hereby imposed from month to month, as long as (and no longer) such surplus shall exceed thirty-five thousand dollars in Allegany county and fifteen thousand dollars in Garrett county, and when it shall be reduced to said sums or under, mentioned above, the said tax shall become again payable as provided by this act. It shall be the duty of the treasurer of his respective county to invest under the orders of the County Commissioners any surplus above the sum of two thousand dollars in his hands, in such public bonds as said commissioners may direct, and to