

WHEREAS, The Western Maryland Railway Company was assessed for the year 1911 with a State tax for State purposes upon its gross receipts, and paid the same to the State of Maryland as required by section 164 of Article 81 of the Code of Public General Laws of Maryland of 1904, as amended by Chapter 712 of the Acts of Assembly of 1906; and,

WHEREAS, By section 159 of said Article 81 of said Code, the real and personal property of a railway company paying such gross receipts tax to the State for State purposes, is not subject to taxation for State purposes, but is exempt therefrom; and,

WHEREAS, During the year 1911 the Treasurer of Allegany county erroneously rendered a bill for taxes for \$1,221.52 for said year against said Railway Company for State taxes upon its assessment of real and personal property in said county, which tax bill for said amount, less five per cent. discount, or \$1,160.44, was thereupon erroneously paid to said Treasurer of Allegany county, and by him covered into the Treasury of the State, along with other State taxes collected by him; and,

WHEREAS, Said assessment and tax bill were erroneous, and said amount of \$1,160.44 thereof was thus erroneously paid by said Railway Company into the State Treasury; therefore,

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the Comptroller of the Treasury be and he is hereby authorized and directed to issue his warrant upon the Treasurer of the State in favor of the Western Maryland Railway Company, a railroad corporation, incorporated under the laws of Maryland, for the sum of one thousand one hundred and sixty dollars and forty-four cents (\$1,160.44), the same being the amount of money erroneously paid by said Railway Company as State taxes levied upon its real and personal properties in Allegany county and paid to the Treasurer of Allegany county, and by him to the Treasurer of the State for the said year 1911; said amount of \$1,160.44 to be paid said Railway Company out of any money in the Treasury not otherwise appropriated.