

Collectors and Collections.

1904, art. 81, sec. 31. 1888, art. 81, sec. 31. 1860, art. 81, sec. 33. 1842, ch. 269, sec. 1. 1865, ch. 155. 1868, ch. 366. 1874, ch. 483, sec. 30. 1876, ch. 372. 1888, ch. 515. 1898, ch. 123, sec. 25. 1900, ch. 619.

33. The county commissioners of the several counties shall, on or before the third Tuesday in April in each year, or as soon thereafter as may be, appoint a collector or collectors for their respective counties for the collection of all state taxes levied or to be levied for the current year; and it shall not be lawful for the local authorities of the said counties to provide any fixed annual or other stated compensation for the collection of state taxes; nor shall the county commissioners provide a salary of any kind, or any other compensation, to the said collectors for their services in collecting the state and county taxes, otherwise than by a per centum on the amount of their collections as contemplated in this article. This section shall not apply to Harford, Garrett nor Talbot counties. In and for Baltimore city the collector shall be appointed in the mode prescribed by the "new charter" thereof, viz., act of 1898, chapter 123, sections 25 and 42. (P. L. L., article 4, sections 25 and 42.)

This section referred to in deciding that under a local law the treasurer of Harford county was required to pay over to the state the full amount of state taxes collected, his commissions on same being payable by the county. *Allen v. State*, 98 Md. 700.

The act of 1868, ch. 366, providing for the appointment of collectors and prescribing their duties, had no reference to corporate taxes on capital stock. *Emory v. State*, 41 Md. 54.

For a case dealing with the act of 1842, ch. 269, section 1, see *Crane v. State*, 1 Md. 27.

See sec. 73 and notes.

See art. 69, sec. 11.

Ibid. sec. 32. 1888, art. 81, sec. 32. 1860, art. 81, sec. 34. 1794, ch. 53, sec. 1. 1841, ch. 23, secs. 45-52. 1865, ch. 155. 1868, ch. 366. 1870, ch. 325. 1872, ch. 449. 1874, ch. 483, sec. 31. 1888, ch. 515. 1900, chs. 116, 619. 1902, ch. 8.

34. Every collector of county taxes before he acts as such shall give bond to the State of Maryland in a penalty of double the amount of such taxes to be collected by him, with good and sufficient securities to be approved by the county commissioners; and the collector of city taxes in the city of Baltimore before he acts as such shall give bond in such penalty as may be prescribed by the ordinances of the mayor and city council to be approved by the mayor and presidents of both branches of the city council, or any two of them, the mayor being one, with the condition that if the above bound ——— shall well and faithfully execute his office and shall account for and pay to the county commissioners, or to the mayor and city council of Baltimore, if in said city, or their order, the several sums of money which he shall receive for the county or city, as the case may be, or be answerable for by law at such time as the law shall direct, then the said obligation to be void, otherwise to be and remain in full force and virtue in law; and every