

Collectors' Commissions.

1904, art. 81, sec. 71. 1888, art. 81, sec. 68. 1860, art. 81, secs. 75-76. 1843, ch. 208, sec. 21. 1845, ch. 203, sec. 4. 1868, ch. 366. 1874, ch. 483, sec. 67. 1898, ch. 123, sec. 57. 1900, ch. 619.

73. The county commissioners and the mayor and city council of Baltimore shall levy upon their respective counties and the city of Baltimore such commission as will, in their judgment, insure a speedy collection of said taxes, not exceeding five per centum on the amount to be placed in the hands of said collectors for the counties for collection, except in Calvert county, where it shall not exceed six per centum, and not exceeding two per centum on the amount to be placed in the hands of said collector for the city of Baltimore; said commission to be levied for the use of said collectors, respectively, and to be collected as other charges are collected. The governor shall fix the commission of collectors appointed by him not to exceed ten per centum on the amount placed in their hands for collection; and the said commissions shall be levied by the county or city authorities, or by the tax board, and collected by said collectors. This section shall not apply to Talbot county.

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 commission on same being payable by the county. *Allen v. State*, 98 Md. 700.

Under the act of 1841, ch. 23, it was held that collectors' commissions must be paid out of an additional levy, and not by the treasury. *Seidenstricker v. State*. 2 Gill. 375.

Collectors' Default—Suit on Bond.

Ibid. sec. 72. 1888, art. 81, sec. 69. 1860, art. 81, sec. 77. 1841, ch. 23, sec. 48. 1874, ch. 483, sec. 68.

74. If any collector shall fail to pay into the treasury the amount of money which may or should be in his hands for the use of the State, at the time hereinbefore specified for payment, he shall be charged interest thereon at the rate of six per centum per annum, from the time the said money became due and payable.

See art. 26, sec. 40, *et seq.*

Ibid. sec. 73. 1888, art. 81, sec. 70. 1860, art. 81, sec. 78. 1842, ch. 269, sec. 8. 1846, ch. 175. 1852, ch. 56, sec. 7. 1874, ch. 483, sec. 69.

75. In all cases in which any collector shall fail to pay the amount due and payable by him into the treasury, at the time hereinbefore specified, the comptroller may, in his discretion, order a suit upon his bond.

Ibid. sec. 74. 1888, art. 81, sec. 71. 1860, art. 81, sec. 80. 1841, ch. 23, sec. 48. 1874, ch. 483, sec. 70.

76. When the comptroller shall order suit upon a collector's bond he shall transmit to the state's attorney, or some other attorney by him selected, a statement of the account of such collector, and upon the account so transmitted, signed and certified by the comptroller, and on