

be returned yearly to the Comptroller of the State for his inspection, and that of the General Assembly of the State, to which the Comptroller shall, at each regular session thereof, make a report showing what officers have complied with this section; and each of the said officers, when the amount received by him for the year shall exceed the sum which he is by Law entitled to retain as his salary or compensation for the discharge of his duties, and for the expenses of his office, shall yearly pay over to the Treasurer of the State, the amount of such excess, subject to such disposition thereof as the General Assembly may direct; if any of such officers shall fail to comply with the requisitions of this section for the period of thirty days after the expiration of each and every year of his office, such officer shall be deemed to have vacated his office, and the Governor shall declare the same vacant, and the vacancy therein shall be filled as in case of vacancy for any other cause, and such officer shall be subject to suit by the State for the amount that ought to be paid into the Treasury; and no person holding any office created by or existing under this Constitution or Laws of the State, or holding any appointment under any Court in this State, shall receive more than three thousand dollars a year as a compensation for the discharge of his official duties, except in cases specially provided in this Constitution.

Under section 438 of the Baltimore City code of 1906, under article 87, sections 39 and 42, of the Annotated Code, and under this section, a sheriff of Baltimore City who has received fees and fines amounting to \$3,000 per annum, and has paid the city one-half of all fines imposed by the criminal court of Baltimore, which he has received, and has also paid certain dispensaries certain fines, must account to the state for the balance of the fees and fines collected by him, except such monies as are payable by him to informers. Burden of proof. Money illegally charged and collected. *State v. Green*, 120 Md. 688.

The act of 1912, chapter 23, allowing a sheriff a sum of money for the expenses of his office (in addition to his salary) is not a violation of this section; if the amount allowed exceeds the expenses, the sheriff must account for such excess. The provision of said act allowing the sheriff, in addition to his salary, a special fee for executing the death penalty, is unconstitutional. *Cecil v. Anne Arundel County*, 121 Md. 696.

The state's attorney being one of the officials to which this section is applicable, no act of assembly can limit the amount of fees which a state's attorney may receive to any sum less than \$3,000; the general assembly may, however, make no provision for any fees (to the state's attorney) in cases before justices of the peace. The act of 1894, chapter 213, providing that the total compensation of the state's attorney for Dorchester county, including all fees, should not amount to more than \$1,200 per year, held invalid. *Goldsborough v. Lloyd*, 86 Md. 376.

This section referred to in deciding that a clerk who deposits in bank until it is paid over, money of the state collected for licenses and from other sources, is liable for interest received thereon from the banks. *Vasant v. State*, 96 Md. 124.

A register of wills is not entitled to retain as extra compensation the commission which is allowed by law on the amount of taxes on collateral inheritances and on commissions of executors and administrators. *Banks v. State*, 60 Md. 307.

This section (as it stood in the constitution of 1851) was designed to fix the rate of compensation of the officers mentioned at a maximum of \$3,000, and a ratable portion thereof according to the period during which the