

Sec. 32. No money shall be drawn from the Treasury of the State by any order or resolution, nor except in accordance with an appropriation by law; and every such law shall distinctly specify the sum appropriated and the object to which it shall be applied; provided that nothing herein contained shall prevent the General Assembly from placing a contingent fund at the disposal of the Executive, who shall report to the General Assembly at each session the amount expended and the purposes to which it was applied. An accurate statement of the receipts and expenditures of the public money shall be attached to and published with the laws after each regular session of the General Assembly.

Where a law provides that the warrant of the comptroller shall be paid out of any money thereafter in the treasury not otherwise appropriated, and that the whole amount of said warrant shall not exceed three hundred thousand dollars, the appropriation is sufficiently made under this section. Object of this section. *McPherson v. Leonard*, 29 Md. 390 (*cf. dissenting opinion*).

Purpose of the portion of this section providing that no money shall be drawn from the treasury except by an appropriation. The provision of article 6, section 1, that an officer "shall receive" a certain salary, is a sufficient compliance with the above provision of this section. *Thomas v. Owens*, 4 Md. 225.

Sec. 33. The General Assembly shall not pass local or special laws in any of the following enumerated cases, viz: For extending the time for the collection of taxes, granting divorces, changing the name of any person, providing for the sale of real estate belonging to minors or other persons laboring under legal disabilities, by executors, administrators, guardians or trustees, giving effect to informal or invalid deeds or wills, refunding money paid into the State Treasury, or releasing persons from their debts or obligations to the State, unless recommended by the Governor or officers of the Treasury Department. And the General Assembly shall pass no special law for any case for which provision has been made by an existing general law. The General Assembly, at its first session after the adoption of this Constitution, shall pass general laws providing for the cases enumerated in this section which are not already adequately provided for, and for all other cases where a General Law can be made applicable.

Acts relating to corporations.

The act of 1900, chapter 579, assessing shares of stock in corporations in Allegany county to these corporations and exempting the share-holders from taxation thereon, held to violate the portion of this section, providing that no special law shall be passed in any case for which provision has been made by an existing general law. The term "general" contrasted with "special" and "local." While the act of 1900 professed to apply only to Allegany county, it operated in every county in the state in which any stockholder of an Allegany county corporation resided. *Baltimore v. Allegany County*, 99 Md. 12.

The portion of this section providing that no special law shall be passed for any case for which provision has been made by an existing general law, held to have been violated by the act of 1908, chapter 398, directing a railroad company to maintain safety gates and flagmen at two designated crossings, since article 23, section 303, of the code contains general provisions prescribing the condition under which railroad companies may be