

less than one hundred dollars (\$100) nor more than one thousand dollars (\$1,000) in the discretion of the Court; provided, however, that the examination of the books shall be made in the offices of the different officers whose books are to be examined, and the Deputy State Auditor under the direction of the State Auditor shall have the same power as herein enumerated for the State Auditor.

1904, art. 81, sec. 228. 1902, ch. 257, sec. 220. 1912, ch. 190, sec. 220.

232. In case the State Auditor shall fail to make the annual report herein provided for, or shall in other respects wilfully fail or neglect to perform the duties herein provided for,* he may be removed from office by said Board of Public Works, or a majority of them. In the event of the death, resignation, refusal to act or removal of the State Auditor or Deputy State Auditor the Board of Public Works will have the authority to fill such vacancy.

1912, ch. 190, sec. 221.

233. Any institution in this State receiving State aid shall at all times keep their books and accounts open to inspection by the State Auditor or Deputy State Auditor at any time he applies for examination of the same. They shall also furnish him an account upon his demand showing receipts of State aid and disbursements of money received from the State.

State Tax Commission.

1914, ch. 841, sec. 233.

234.† There is hereby created a Commission to be designated as State Tax Commission of Maryland composed of three persons who shall be resident taxpayers of the State and qualified voters thereof, and not more than two of whom shall be of the same political party. One of said Commissioners shall be a resident of the City of Baltimore, one a resident of the Counties of the Eastern Shore of Maryland, and the other a resident of the Counties of the Western Shore of Maryland. The term of each of the three members shall be six years and until his successor qualifies and shall commence on the first Monday of June next ensuing his appointment; except that one of the Commissioners named in this sub-title shall serve for two years, one for four years, and one for six years, and if for any reason the term of six years shall be held unconstitutional then the term of each shall be two years. The present Commission created by this sub-title shall be Oscar Leser, who shall serve for two years, Lewin W. Wickes, who shall serve for four years, and Arthur P. Gorman, Jr., who shall serve for six years and

*In section 220 of chapter 190 of the official copy of the Acts of 1912, a period occurs before the word "he," and that word is capitalized; an examination of the original act as passed and signed by the Governor, shows, however, that the section should be codified as above.

†Sections 234-247 are in effect on May 29, 1914.