Where the tax imposed by the act of 1910, chapter 413, was paid between the time that the Court of Appeals upheld that law and the time that it was declared unconstitutional by the United States Supreme Court, mandamus will not issue to compel the Governor and officers of the treasury department to recommend the refund of such taxes, in accordance with article 3, section 33 of the state constitution. Foote *v.* Harrington, 129 Md. 125.

Section 69 of the act of 1910, chapter 413, held unconstitutional as an interference with interstate commerce. Foote *v.* Stanley, 58 L. Ed. 698.

See notes to this section in volume 3 of the Annotated Code.

1914, ch. 154. 1916, ch. 702, sec. 71.

71. The special inspectors provided for in Section 70 of this Article shall likewise inspect in the manner set forth in said Section 70 all oysters caught beyond the limits of the State of Maryland and brought within said State, and an inspection charge of one-third of a cent per bushel is hereby levied in order to help defray the expenses of such inspection upon all such oysters unloaded from vessels at the place in Maryland where said oysters are to be no further shipped in bulk in vessels, to be charged equally to the buyer and seller, but to be paid weekly to the Comptroller of the State Treasury or his agent by the buyers; the certificate given the general measurer and inspector shall be by him mailed weekly to the Comptroller, or his agent, and in case the amounts of money shown to be due be not paid in one week thereafter to the Comptroller, or his agent, which is hereby required to be done, the properties of the parties so indebted may be levied on and sold by the said Comptroller, or his agent, as in cases of taxes in default, without other process of law. The inspection charge of one-third of a cent per bushel hereby levied is also made a charge on oysters caught beyond the limits of the State of Maryland and brought within said State, and sold by commission merchants and others selling by less than the cargo, and also an inspection charge of one cent per barrel containing not more than three bushels of oysters caught beyond the limits of the State of Maryland and brought within said State; on oysters caught beyond the limits of the State of Maryland and brought within said State in bags, an inspection charge of two-thirds of a cent per bag containing not more than two bushels; and all transportation companies carrying oysters in the shell caught beyond the limits of the State of Maryland consigned to Baltimore, shall furnish to the oyster inspector or collector of oyster tax a copy of their manifest showing the number of bushels on board on arrival of steamer and to whom consigned, and the special inspectors are charged with the duty of seeing that the proper returns are made for the purpose of this Section by such commission merchant or retailer, and in the performance of their duty said special inspectors are authorized and directed to visit the places where oysters caught beyond the limits of the State of Maryland and brought within said State in less than cargo lots are sold, and get from such sellers a statement, under oath, as to the number of bushels sold from time to time, and return to the general measurers and inspectors a certificate thereof, to be forwarded to the Comptroller, as required in the