

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 two-thirds 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 the State, and sold by commission merchants and others selling by less than the cargo, and also an inspection charge of two cents 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 one and one-half cents 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 seller 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 case of certificates for cargoes, and payment of the amounts so found to be due shall be similarly enforced. Wherever it is claimed that oysters found within the State of Maryland were caught beyond the limits of said State, the burden shall be upon the person making such claim to establish the truth thereof by clear and satisfactory evidence. All such special inspectors may be removed at any time by the Conservation Commission for neglect or malfeasance in office. The Commission shall furnish to each of said special inspectors certificates in book form, supplied with carbon paper, so that each of said triplicate certificates shall be exactly the same; the form of the certificates shall be as follows:

....., 19....
 I hereby certify that I have this day inspected for captain
, of the schooner, a cargo of oys-
 ters caught beyond the limits of the State of Maryland, and sold to
, and found same to contain bushels of mer-
 chantable oysters and bushels of unmerchantable oysters.
 (Signed)

The provisions of this section shall apply to all oysters caught beyond the limits of the State of Maryland and brought within this State, irrespective of the fact that the said oysters may have been caught upon bottoms leased to or controlled by the person in whose possession they are inspected within this State, it being the intention of the law that the tax on all such oysters shall be collected, whether or not there be an actual sale thereof prior to shucking or shipping the same.