

for the convenience and comfort of the public and of the horse owners, with the approval of the Commission, shall be deducted as running expenses in such statements.

In addition to all other license fees hereinbefore provided for every such licensee shall pay to the Commission an additional license fee or tax of fifteen per cent. of the net revenue, as shown in the sworn statement submitted to and approved by the Commission. Such fees or taxes shall be paid at the time the statements are approved by the Commission. Any licensee failing or refusing to pay the amount found to be due by the Commission as the tax on the net revenue, shall be guilty of a misdemeanor, and, upon conviction, shall be liable to a fine of not more than \$25,000 in addition to the amount due the Commission, and to imprisonment for not more than six months, or both fine and imprisonment, in the discretion of the Court. All fines up to the amount found to be due the Commission, when paid into court by a licensee found guilty of violating this section, shall be transmitted and paid over by the Clerk of the Court to the Commission.

1920, ch. 273.

13. In addition to licensing racing for not exceeding one hundred days as hereinbefore provided, bona fide County Fairs or Agricultural Exhibits may be licensed by the Racing Commission to conduct racing during not more than five days each in any one year upon payment by the applicant of a license fee of Fifty dollars a day for such meeting so authorized; the Agricultural and Mechanical Association of Washington County shall, however, be entitled to a license to conduct two meetings of five days each in any one year, with betting privileges. No such license shall be granted unless the commission is satisfied that the main purpose of such fair or exhibition is the encouragement of agriculture and that the same constitutes a bona fide exhibit of that character. All license fees received under the provisions of this paragraph shall be paid to the Treasurer of the County in which such fair or exhibit may be held.

1920, ch. 273.

14. Before the thirtieth days of June and December in each year the Commission shall prepare and file with the State Auditor a full and complete statement of its receipts and disbursements from all sources and shall pay over to the Treasurer of the State all moneys in their hands less the salaries and expenses of the Commission, and less any other remittances herein provided.

1920, ch. 273.

15. Any person aiding or abetting in the conduct of any meeting within the State of Maryland at which racing of horses shall be permitted for any stake, purse or reward, except in accordance with a license duly issued and unsuspended or unrevoked by the Maryland Racing Commission, shall be guilty of a misdemeanor, and, upon conviction, shall be punished by a fine of not less than five hundred dollars and not more than