

which they may be appointed, and collected for their use by the collector of state taxes thereof.

See notes to sec. 78.

An. Code, sec. 32. 1904, sec. 30. 1888, sec. 30. 1841, ch. 23, sec. 54. 1874, ch. 483, sec. 29.

38. The clerks of the county commissioners and the register of the city of Baltimore shall, immediately after the imposition of a tax for the use of the State, transmit by mail to the comptroller a certificate stating that such tax was imposed and the date of the imposition thereof; the amount of the assessable property liable thereto, and the name or names of the collector or collectors thereof, with a copy of his or their bond or bonds, together with their postoffice address.

Collectors and Collections.

An. Code, sec. 33. 1904, sec. 31. 1888, sec. 31. 1842, ch. 269, sec. 1. 1865, ch. 155.
1868, ch. 366. 1874, ch. 483, sec. 30. 1876, ch. 372. 1888, ch. 515.
1898, ch. 123, sec. 25. 1900, ch. 619.

39. The county commissioners of the several counties shall, on or before the third Tuesday in April in each year, or as soon thereafter as may be, appoint a collector or collectors for their respective counties for the collection of all state taxes levied or to be levied for the current year; and it shall not be lawful for the local authorities of the said counties to provide any fixed annual or other stated compensation for the collection of state taxes; nor shall the county commissioners provide a salary of any kind, or any other compensation, to the said collectors for their services in collecting the state and county taxes, otherwise than by a per centum on the amount of their collections as contemplated in this article. This section shall not apply to Harford, Garrett nor Talbot counties. In and for Baltimore city the collector shall be appointed in the mode prescribed by the "new charter" thereof, viz., act of 1898, chapter 123, sections 25 and 42. (P. L. L., article 4, sections 25 and 42.)

This section referred to in deciding that under a local law treasurer of Harford county was required to pay over to state full amount of state taxes collected, his commissions on same being payable by county. *Allen v. State*, 98 Md. 700.

The act of 1868, ch. 366, providing for the appointment of collectors and prescribing their duties, had no reference to corporate taxes on capital stock. *Emory v. State*, 41 Md. 54.

For a case dealing with the act of 1842, ch. 269, sec. 1, see *Crane v. State*, 1 Md. 27.

See sec. 78 and notes.

See art. 69, sec. 11.

An. Code, sec. 34. 1904, sec. 32. 1888, sec. 32. 1794, ch. 53, sec. 1. 1841, ch. 23, secs. 45-52.
1865, ch. 155. 1868, ch. 366. 1870, ch. 325. 1872, ch. 449. 1874, ch. 483, sec. 31.
1888, ch. 515. 1900, chs. 116, 619. 1902, ch. 8. 1920, ch. 257.

40. Every collector of county taxes before he acts as such shall give bond to the State of Maryland in a penalty of double the amount of such taxes to be collected by him, with good and sufficient sureties to be approved by the County Commissioners; and the collector of city taxes in the City of Baltimore before he acts as such shall give bond in such penalty as may be prescribed by the ordinances of the Mayor and City Council to be approved by the Mayor and Presidents of both branches of