

and the expenses of the State government defined by law shall be held by the treasurer of the State to the credit of the general sinking fund of the State, and shall be invested by the treasurer in the overdue obligations of the State; and when the same are not procurable in the obligations of the State not yet matured, or in the securities issued by the United States, or in such other productive stocks or bonds as the treasurer, the governor and comptroller concurring may consider safe and reliable; and the sum of one hundred thousand dollars, which is directed to be set apart in each year for the augmentation of the sinking fund, may be invested in the same manner and under the same conditions by the said treasurer; and the investment so made shall be passed to the credit of the sinking fund.

### **Taxation of Dogs.**

An. Code, sec. 195. 1918, ch. 497, sec. 195.

**206.** On or before the first day of July, 1918, and on or before the first day of July of each year thereafter, the owner of any dog, six months old or over, shall apply either orally or in writing, to the County Treasurer or Clerk to the County Commissioners in Counties having no Treasurer of the county in which he or she resides or to a Justice of the Peace of any district in said county for a license for each such dog owned or kept by him, and such application shall be accompanied by a fee of one dollar (\$1.00) for each male dog or each spayed female dog, and a fee of two dollars for each unspayed female dog, and provided that a kennel license shall be issued for ten dollars (\$10.00) to persons owning or keeping not in excess of twenty-five dogs and that a kennel license fee of twenty dollars (\$20.00) shall be issued to persons keeping more than twenty-five dogs. The said license or fee shall be the only license or tax required for the ownership or keeping of said dog or dogs. Such license shall be issued on a form prepared and supplied by the county commissioners. Such license shall be dated and numbered, and shall contain a description of the dog licensed. All licenses shall be void upon the first day of July of the following year. The county commissioners shall also furnish, and the county treasurer, or Justice of the Peace, issuing the license, shall issue, with each license, a metal tag. Such tag shall be affixed to a substantial collar. The collar shall be furnished by the owner, and with the tag attached shall at all times be kept on the dog for which the license is issued, except when confined in the kennel or when hunting in charge of an attendant.

This and the following sections are not applicable to Baltimore city; see sec. 212.

An. Code, sec. 196. 1918, ch. 497, sec. 196.

**207.** The county commissioners of the several counties shall prepare, and furnish annually to the county treasurer, Clerk to County Commissioners in Counties having no Treasurer, and to the Justices of the Peace of the respective counties metal tags to be given to the owners of dogs when such owners shall pay the license fee for said dogs. Such tags shall be of metal, and shall have serial number corresponding with the number on the license issued to said owner, as provided in the preceding section.