

An. Code, sec. 227. 1904, sec. 223. 1892, ch. 704, sec. 9.

238. The reports and returns required by this sub-title shall as far as possible describe the distilled spirits by name, serial numbers, dates and other convenient identifications.

See notes to sec. 229. .

An. Code, sec. 228. 1904, sec. 224. 1892, ch. 704, sec. 10.

239. It shall be the duty of the tax commission of the State to devise and prescribe such forms and blanks for reports and returns as may be needed or useful for carrying out the provisions of this sub-title.

See notes to sec. 229.

State Auditor.

An. Code, sec. 229. 1904, sec. 225. 1902, ch. 257, sec. 217. 1912, ch. 58. 1912, ch. 190, sec. 217. 1914, ch. 704, sec. 217. 1922, ch. 29, sec. 229 (p. 47).

240. There shall be a State Auditor and two Deputy State Auditors, all to be appointed by the Governor, who shall be assigned to the Division of Financial Review and Control, shall take the oath prescribed by the Constitution, and shall hold their offices for four years from the date of their appointment and qualification and until the appointment and qualification of their successors, their terms beginning on the first Monday of May succeeding their appointment, except that the said officials first appointed under this Act shall be appointed and their terms begin when the Act takes effect, and they shall hold office until the first Monday of May, 1924, and until their successors shall qualify. The State Auditor shall receive a salary of \$3,600 per annum, and each Deputy State Auditor shall receive the salary provided in the Budget. The State Auditor and the Deputy State Auditors shall each give a bond to the State of Maryland in the penalty of Twenty-five Hundred Dollars (\$2,500) conditioned upon the faithful performance of their duties, the surety to be approved by the Comptroller. The State Auditor shall appoint such assistants, at such salaries as he may deem necessary, subject to the approval of the Comptroller and to the provisions of the budget. The State Auditor and his Deputies, under the supervision and direction of the Comptroller, shall have and exercise all the rights, powers, duties, obligations and functions conferred upon him or them by law.

An. Code, sec. 230. 1904, sec. 226. 1902, ch. 257, sec. 218. 1912, ch. 190, sec. 218. 1914, ch. 704, sec. 218. 1916, ch. 587, sec. 230. 1922, ch. 29, sec. 230 (p. 47).

241. The State Auditor, with the aid of the Deputy State Auditors and the assistants, shall on or before the first day of December in each and every year make an examination of the books, accounts and reports of all Clerks of Courts, Registers of Wills, Sheriffs, State's Attorneys, and all Collectors of State Taxes of the State of Maryland, including the City of Baltimore, and also all county treasurers and fee officers, and the books and accounts of the several boards of County Commissioners and of the several county treasurers and collectors, in so far as they affect the collection of State taxes, or the assessable basis upon which State taxes