demand showing receipts of State aid and disbursements of money received from the State. It shall be unlawful for any institution to receive any appropriation or aid from the State, or any part thereof, unless and until such institution fully complies with any order or orders which the Comptroller may make or prescribe under the authority of Section 241 of this Article, and with any and all other requirements of law; and the Comptroller shall not draw his warrant for the payment of any such appropriation, or part thereof, to any such institution, unless and until the State Auditor reports to him that such institution has fully complied with any such order or orders.

An. Code, sec. 233A. 1916, ch. 587, sec. 233A. 1922, ch. 29, sec. 233A (p. 49).

246. Any Clerk of Court, Register of Wills, Sheriff, State's Attorney or Collector, any County Treasurer or fee officer, and the members of any board of county commissioners or any county treasurer or collector, and any officer of the State Tobacco Warehouse, or of any department, board, commission or institution embraced within the provisions of Section 241 of this Article, who shall knowingly fail and refuse to comply with any order or orders which the Comptroller may make and prescribe under the authority of said section, with respect to his office or institution, or who shall knowingly fail and refuse to comply with any other provision of this law, shall be guilty of a misdemeanor, and shall be subject to a fine of not less than fifty dollars, nor more than five hundred dollars, or to imprisonment for not less than thirty days, nor more than six months, or both, in the discretion of the Court, for each and every such offense.

## State Tax Commission.

An. Code, sec. 234. 1914, ch. 841, sec. 233. 1916, ch. 713.

There is hereby created a Commission to be designated as State Tax Commission of Maryland composed of three persons who shall be resident taxpayers of the State and qualified voters thereof, and not more than two of whom shall be of the same political party. One of said Commissioners shall be a resident of the City of Baltimore, one a resident of the Counties of the Eastern Shore of Maryland, and the other a resident of the Counties of the Western Shore of Maryland. The term of each of the three members shall be six years and until his successor qualifies and shall commence on the first Monday of June next ensuing his appointment; except that one of the Commissioners named in this sub-title shall serve for two years, one for four years, and one for six years, and if for any reason the term of six years shall be held unconstitutional then the term of each shall be two years. The present Commission created by this sub-title shall be Oscar Leser, who shall serve for two years, Lewin W. Wickes, who shall serve for four years, and Arthur P. Gorman, Jr., who shall serve for six years and who shall be Chairman of said Commission during his term, after which time the chairman of said Commission shall be designated by the Governor of the State, and all subsequent appointments shall be so made that not more than two Commissioners shall at any time be of the same political party.