

directed to levy the State taxes to be collected according to law for the year 1913, and annually thereafter, a tax of one cent on each one hundred dollars (\$100) to aid in the maintenance and repair of the State roads, and the Comptroller of the Treasury shall levy the same tax rate on the shares of the capital stock of all banks, State and national, and other incorporated institutions or companies of this State, the shares of whose capital stock are liable by law to assessment and taxation, to aid in the maintenance and repair of State roads in this State. Said taxes shall be collected as other State taxes are now collected, and shall be paid into the State Treasury, the Comptroller being hereby required to keep the same separate and distinct, to be known as "The Road Repair Fund," said fund to be paid by the State Treasurer upon the warrant of the Comptroller, to and upon the order of the State Roads Commission, semi-annually, viz: July 1st and January 1st, in each year, the money so received by the State Roads Commission to be used by such commission in the various counties for the maintenance of State roads.

An. Code, sec. 71. 1904, sec. 38. 1904, ch. 225, sec. 6. 1910, ch. 217, sec. 38 (p. 317).  
1916, ch. 645, sec. 71.

50. After the receipt of such plans and specifications and estimate by the Board of County Commissioners of any County in Maryland from said State Roads Commission, said Board of County Commissioners, if they elect to proceed further hereunder, as hereinbefore provided in Section 43, shall advertise for two consecutive weeks in at least one newspaper published in such County, and also during the time of such publication in such County newspaper, at least three consecutive times in at least one newspaper published in Baltimore City, for bids for such road building or improvement, setting forth the place where such road is to be built or improved, and giving a general description of said proposed work, and stating that sealed proposals for the performance of said proposed work in accordance with the plans and specifications will be received until a day named in the advertisement, provided that nothing in this Section shall require the County Commissioners of any County, upon the petition of such persons to advertise for work to be done under the provisions of this sub-title to an amount greater than twenty-five per centum of the road levy of said County; and the Board of County Commissioners shall further furnish a copy of the said specifications for such proposed work to any prospective bidder who may request the same; and the said Board shall reserve the right to reject any and all bids and to do the work according to said plans and specifications by such arrangement as they may deem best.

The proviso in this section with reference to county commissioners not being required to advertise for work to a greater amount than twenty-five per centum of the road levy, refers to whole estimated cost of the road, and not merely to ultimate net cost to county. In determining whether cost of work will be greater than twenty-five per cent. of road levy, commissioners must be guided by estimate of economic commission to be furnished under sec. 45. The county commissioners might, in their discretion, advertise although estimated cost was greater than twenty-five per cent. of road levy, if they thought said estimate was too high; risk thus taken. *Mandamus refused. Frederick County v. Fout*, 110 Md. 167 (decided prior to act of 1910, ch. 217). See notes to sec. 44.