An. Code, sec. 13. 1904, sec. 13. 1888, sec. 13. 1853, ch. 247.

13. All persons having claims against the State for errors in the payment of their state taxes or for sums erroneously paid into the treasury shall present the same with the proofs and vouchers thereof to the treasurer, who shall examine the same and report to the general assembly at the next session thereof the names of such persons as in his opinion are entitled to an allowance for said erroneous payments and the amount that ought to be paid to each.

See art. 81, sec. 26.

An. Code, sec. 14. 1904, sec. 14. 1888, sec. 14. 1845, ch. 145, sec. 1.

14. The treasurer, upon demand being made upon him by any person or corporate body having a claim against the State due to him or it in his or its own right shall, if such person or corporation is indebted to this State upon the books of the treasury to an amount less than the sum so due and claimed, deduct the sum so due the State from the amount demanded and pay the difference only; and if the amount due to the State shall be equal to or exceed the sum so demanded, the treasurer shall withhold the entire amount.

As to pleading a set-off, see art. 75, secs. 16 and 17.

An. Code, sec. 15. 1904, sec. 15. 1888, sec. 15. 1845, ch. 145, sec. 2.

15. If the demand is made by any assignee of a party having a claim against the State, the same right to withhold or deduct, as the case may be, shall exist as if the demand were made by the assignor.

See art. 8, sec. 3.

An. Code, sec. 16. 1904, sec. 16. 1888, sec. 16. 1856, ch. 149.

- 16. The treasurer may issue new evidences of debt or coupons of interest, showing on their face that they are duplicates of bonds or coupons alleged to be lost and corresponding in amount with the said lost bonds or coupons; provided the owners of such bonds or coupons before such renewal shall, by legal and competent evidence, prove to the satisfaction of the treasurer the loss of said bonds or coupons and shall give him satisfactory security to indemnify the State against any other claim or demand on account of said bonds or coupons alleged to be lost.
- An. Code, sec. 17. 1904, sec. 17. 1888, sec. 17. 1834, ch. 279, sec. 1. 1852, ch. 123, sec. 1.
- 17. The treasurer is authorized to appoint the president of an incorporated bank in the city of Baltimore his agent, whose duty it shall be, under such proper arrangements as the treasurer shall make, to pay the interest upon the public debt; the interest on such portion thereof as consists of the currency stock to be paid at the bank of which the said agent is president; the said agent shall take receipts for all such payments, and his accounts shall at all times be subject to inspection by the treasurer, and copies thereof shall be furnished whenever required by the treasurer, comptroller, or either house of the general assembly.