

and sufficient sureties, to be approved by the Governor, with the condition that if the above bound * * * shall well and faithfully execute his office and shall account for to the Comptroller and pay to the Treasurer of the State the several sums of money which he shall receive for the State, or be answerable for by law, at such times as the law shall direct, then the said obligation to be void, otherwise to remain in full force and effect. The city collector in the City of Baltimore before he acts as collector of State taxes in said city shall give a bond with good and sufficient sureties to the State of Maryland in a penalty of seventy-five thousand dollars, to be approved by the Governor, with the condition that if the above bound * * * shall well and faithfully execute his office and shall account with the Comptroller for and pay to the Treasurer of the State the several sums of money which he shall receive for the State, or be answerable for by law, at such times as the law shall direct, then such obligation to be void, otherwise to remain in full force and virtue in law; the said collectors' bonds, when approved by the county commissioners, shall be recorded in the office of the Clerk of the Circuit Court for the respective counties; when approved by the proper authorities in the City of Baltimore shall be recorded in the office of the clerk of the Superior Court of Baltimore City and when approved by the Governor shall be filed in the office of the Comptroller of the Treasury. The premiums on bonds with corporate surety given under this Section or Section 51 shall be paid by the County Commissioners or the Mayor and City Council of Baltimore, as the case may be.

1929, ch. 226, sec. 53.

53. The collector of State taxes in the City of Baltimore shall make daily deposits of such sums of money as he shall receive for State Taxes collected by him to the credit of the Treasurer of the State of Maryland in some bank or trust company in said city to be designated by the said Treasurer, and shall send to the Treasurer a statement of the amount so deposited within the first ten days of each month with a certificate of the bank or trust company that the same is so deposited. The collectors in every county shall make monthly returns of State taxes to the Comptroller and remittances to the State Treasurer not later than the tenth day of the month next succeeding the date of collection of the amounts of state taxes collected. On failure of the collector in Baltimore City to make such daily deposits and to send such certificates, or on failure of the county collector to make returns and remittances as aforesaid, such collector so defaulting shall, on proof thereof to the satisfaction of the Governor, be liable to removal from office by the Governor, and the Comptroller may enter suit upon the bond of such defaulting collector.

1929, ch. 226, sec. 54.

54. The Comptroller or the Treasurer of the State or his appointee in writing may make as often as he may deem proper an examination of the books of the collector of State taxes in Baltimore City and in any county, whose books shall always be open to such inspection.