

1929, ch. 226, sec. 89.

89. If any person shall strike or assault a collector in the discharge of his duty, or shall strike or assault any person serving as one of the *posse comitatus*, or shall strike or assault any person to deter or prevent his bidding at a collector's sale, or for having bid at such sale, he shall, on indictment and conviction thereof, be subject to a fine of not less than one hundred nor more than five hundred dollars, and to imprisonment for not less than two nor more than twelve months.

### SPECIAL TAXES.

#### Franchise Tax on Deposits of Savings Banks.

1929, ch. 226, sec. 90.

90. Every savings bank, institution or corporation, organized for receiving deposits of money and paying interest thereon, other than banks having a capital stock, shall pay, annually, a franchise tax, to the amount of one-fourth of one per centum on the total amount of deposits held by such savings bank, institution or corporation; and it shall be the duty of the president, treasurer or other proper officer of every such savings bank, institution or corporation, on or before the fifteenth day of March, in each year, to report, under oath, to the State Tax Commission the total amount of deposits held by such savings bank, institution or corporation, on the preceding first day of January; the State Tax Commission shall immediately thereafter, calculate the amount of franchise tax to be paid by the said savings bank, institution or corporation, at the rate hereinbefore mentioned, and shall apportion one-fourth of the same to be paid to the Treasurer of Maryland, for the State tax, and the other three-fourths of the same to the county in which such savings bank, institution or corporation is situate, or to the City of Baltimore, if such savings bank, institution or corporation be situate in said city, and shall certify the said amount due to the State to the Comptroller of the Treasury, to be collected as other State taxes, and the amount due to the counties in which such savings banks, institutions or corporations are severally situate, to the County Commissioners for such counties respectively, and the amount due to the City of Baltimore to the Appeal Tax Court of such city, to be collected as other county and city taxes due from corporations are collected; and such franchise taxes, as so apportioned, shall be due and payable respectively, as ordinary state, county and/or city taxes are due and payable by law, and, if unpaid, shall be in arrear, and shall bear interest as other such taxes.

#### Gross Receipts Tax.

1929, ch. 226, sec. 91. 1929, ch. 276.

91. (a) A State tax as a franchise tax is hereby levied annually for the year 1930 and subsequent years measured by the gross receipts for the preceding calendar year, of: