

urer or other proper officer of such taxpayer, an account of such State taxes. The tax shall be payable without interest at any time within thirty days after the date of mailing of such account, and thereafter and after the first day of October of such year, shall bear interest at the rate of one-half of one per cent. for each month or fraction of a month; and if such tax be not paid before the first day of December following a penalty of ten per cent. on the amount thereof shall be added.

1929, ch. 226, sec. 96.

96. The State Tax Commission is hereby authorized and empowered to examine under oath any officer or agent of any such taxpayer touching the business in this State of such taxpayer, and the receipts and revenues accruing therefrom. The said State Tax Commission may also examine under oath any other person who it may be advised or may believe has knowledge and information in the premises.

1929, ch. 226, sec. 97.

97. All gross receipts taxes measured by the receipts for the year ending December 31st, 1928, shall be levied, assessed, collected and paid as if this act had never been passed; and the existing law shall continue in force for that purpose or for the collection of any fines or punishment of any crimes in connection therewith.

Tax on Official Commissions.

1929, ch. 226, sec. 98.

98. When their commissions are delivered to them, the following officers shall respectively pay to the clerk from whom they receive the same, the sums following, for the use of the State, to wit:

The judges of each of the Circuit Courts for the several counties, the Supreme Bench of Baltimore City and the Court of Appeals, Fifty Dollars (\$50.00) each.

The Sheriff of Baltimore City, Three Hundred Dollars (\$300.00).

The Sheriff of Baltimore County, Frederick County and Washington County, each One Hundred Dollars (\$100.00).

The Sheriff of Allegany County, Seventy-five Dollars (\$75.00).

The Sheriffs of Carroll County, Harford County, Dorchester County, Anne Arundel County, Worcester County, Somerset County, Cecil County, and Prince George's County, each Forty Dollars (\$40.00).

The Sheriff of Howard County, Thirty Dollars (\$30.00).

The Sheriffs of Caroline County, Montgomery County, Talbot County, Charles County, Queen Anne's County, Calvert County, Garrett County, Kent County, Wicomico County, and St. Mary's County, each Twenty Dollars (\$20.00).

The judges of the Orphans' Court of Baltimore City, Fifty Dollars (\$50.00) each.

The judges of the Orphans' Court in the several counties, Ten Dollars (\$10.00) each.