

upon him by this Article, with intent to prevent or hinder the payment or collection of any tax, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding five thousand (\$5,000) dollars, or imprisoned for not more than two years, or in the discretion of the court, shall suffer both such fine and imprisonment.

State Tax Commission.

1929, ch. 226, sec. 158.

158. A Commission designated as State Tax Commission of Maryland is hereby created and established, which shall be vested with and possessed of the powers and duties in this Article specified. The said Commission shall consist of three members, to be appointed by the Governor, one of whom he shall designate as Chairman, and the member so designated shall retain such status for his term of office. One of said Commissioners shall be a resident of the Eastern Shore of Maryland, one a resident of the counties of Western Shore of Maryland, and the other a resident of Baltimore City. Not more than two of said Commissioners shall be of the same political party, and each of them shall be a taxpayer and qualified voter of this State. Each of said Commissioners, before entering upon the duties of his office shall take the oath prescribed by the Constitution, to be administered by the Clerk of the Circuit Court of the County or the Superior Court of Baltimore City, according to the residence of each Commissioner, and to the Clerk of which Court, the Governor shall forward a commission to such Commissioner. The term of office of the members of said Commission shall be six years, commencing on the first Monday in June next ensuing their respective appointments, and said Commissioners shall hold office until their respective successors are appointed and qualified. The term of office of each of the Commissioners now serving and the member of said Commission now holding the designation of Chairman, shall not be extended or diminished by the passage of this statute, but each member and the Chairman shall continue as such for the balance of the term for which said Commissioners and Chairman were appointed. In case of any vacancy, the Governor shall appoint a successor for the unexpired term, subject to the limitations and qualifications contained herein. The Chairman of said Commission shall receive a salary of \$6,000 per annum and each of the two other members shall receive a salary of \$5,000, said salaries to be payable out of the Treasury of the State and be subject to Article 3, Section 35 of the Constitution.

See secs. 41, 92, 96, 135, 138 and 141.

1929, ch. 226, sec. 159.

159. The said Commission shall have a Secretary to be appointed by it, who shall keep a full and true record of all proceedings of the Commission, of all books, maps, documents and papers filed with said Commission, and of all orders made by said Commission, and he shall be responsible to said Commission for the suitable preservation and custody of all such documents. Under the direction of the Commission, the Secretary shall have