

United Rys. Co. liable for gross receipts tax on all receipts from operation on all public streets.

City v. United Rys., 107 Md. 251.

The Park fund under the existing laws is to be applied to park purposes only by the Board of Park Commissioners.

Baltimore v. Williams, 124 Md. 502.

P. L. L. (1888), Art. 4, sec. 769A. 1894, ch. 550.

798. The Board of Park Commissioners, or any agent or agents of the said Commissioners, authorized in writing by a certificate signed by the president and secretary thereof, shall have authority and power from time to time, and at any time the said Board of Park Commissioner see fit, to make examination of the books, accounts and car fare registers of any or all of the street railway companies in the City of Baltimore, for the purpose of satisfying said Board of Park Commissioners that returns of the "park tax" are fairly and correctly made by said companies, and by each and every one of them; and any street railway company whose officers shall neglect or refuse, on demand of said Board of Park Commissioners, to permit the said Commissioners or any agent or agents of said Commissioners authorized in writing as above prescribed, to at any time inspect its said books, accounts and carfare registers or any of them, shall forfeit and pay a fine of one hundred dollars for each and every day it shall so neglect or refuse to comply with such demand; said penalty to be collected by an action of debt in the name of the Mayor and City Council of Baltimore.

Park Tax Case, 84 Md. 1. M. & C. C. v. United Rys. & E. Co., 126 Md. 39.

P. L. L. (1888), Art. 4, sec. 769B. 1894, ch. 550.

799. On default of any of the street railway companies operating street railway lines within the present city limits, in the payment of the park tax of nine per centum of the gross receipts from all street railway lines within the present city limits, for the term of ten days after the expiration of any quarter, the company or companies so in default shall pay a penalty at the rate of thirty per cent. per annum, on the amount due from it, for the time it shall continue in default; said penalty to be recovered by an action of debt, in the name of the Mayor and City Council of Baltimore.

Park Tax Case, 84 Md. 1. M. & C. C. v. United Rys. & E. Co., 126 Md. 39.

P. L. L. (1888), Art. 4, sec. 769C. 1894, ch. 550.

800. If any officer, agent or employee of any street railway company within the City of Baltimore shall knowingly, wilfully and corruptly certify to the Board of Park Commissioners a less sum than is actually due as the park tax of nine per centum of the gross receipts from the lines of such company within the city limits, he shall be guilty of a misdemeanor, and on conviction thereof shall suffer imprisonment for not more than six months in jail, or pay a fine of not more than one thousand dollars, or both, in the discretion of the Court.

Park Tax Case, 84 Md. 1. M. & C. C. v. United Rys. & E. Co., 126 Md. 39.