

word "employee" as herein used shall include miners, helpers, laborers, drivers, trappers, roadmen, propmen, repairers, foremen, superintendents and every employee engaged directly in or about the coal and clay mine of an operator.

1910, ch. 153, sec. 3 (p. 486). 1912, ch. 445.

456. There is hereby created for Allegany and Garrett Counties, respectively, a fund for the relief and sustenance of employees and their dependents, when such said employees have sustained injuries or disability in the discharge of their duty, and for the relief and sustenance of the dependents of such employees when death has resulted from such injuries, said fund to be made up of the proceeds of the tax hereinafter levied and the increments from the investments thereof, as well as such donations and legacies as may be made thereto.

In order to create and maintain said fund a tax is hereby levied and imposed upon each operator and employee as follows: Upon each employee in Allegany County a tax of twenty-seven cents and upon each employee in Garrett County a tax of thirty-eight cents for each month or fraction of a month that he is employed by any operator, and upon each operator in Allegany County a tax of twenty-seven cents and in Garrett County a tax of thirty-eight cents for each month or fraction of a month in respect of each employee paying the tax aforesaid and employed by said operator in Allegany and Garrett Counties.

Such tax shall be due and payable monthly to the treasurer of Allegany and Garrett Counties, respectively, in which the mine is operated, and payable on or before the twenty-fifth day of the month next succeeding the month for which such tax is payable. In order to secure the effectual payments of such tax each operator is authorized and required to deduct and retain from the wages of each employee employed by him on his pay rolls in Allegany County the sum of twenty-seven cents and in Garrett County the sum of thirty-eight cents per month or fraction of a month if said employee be employed for less than a month, and on or before the fifteenth day of the month next succeeding the month for which such deduction is made shall make a report of the number of employees so employed, under oath to the treasurers of Allegany or Garrett Counties, where the particular mine is located. And on or before the twenty-fifth day of said succeeding month shall pay over unto the treasurer of Allegany or Garrett County, as the case may be, the total amount so deducted and retained from the wages of the employees for the preceding month, together with a like amount to be paid by the operator. It shall be the duty of the County Commissioners of Allegany and Garrett Counties, respectively, to enforce, by appropriate remedies, the collection and payment of the tax hereby levied; and to all taxes in default there shall be added and collected interest at the rate of six per centum per annum from the date when due.

Act held valid in *Amer. Coal Co. v. Allegany Co.*, 128 Md. 564.