

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.

1910, ch. 153, sec. 4 (p. 487).

**395.** The Treasurers of Allegany and Garrett Counties shall be legally liable to the respective boards of County Commissioners for the safe and proper custody of the moneys received by them under this Act, and shall hold the same in a separate fund, to be known as "Miners and Operators Co-Operative Relief Fund," and shall only draw upon said fund as provided by this Act. The respective Boards of County Commissioners may award the Treasurers in compensation for their services hereunder in Garrett County, an amount equal to two per cent., and in Allegany County an amount equal to one per cent. of the tax collected hereunder, said compensation to be paid out of the general revenues of the respective counties, and said Treasurers shall each keep careful statistics of the operations of this function, prepare and submit monthly in advance to the operators forms for their reports, and himself make monthly reports on or before the first day of each month of the operation of the same to the County Commissioners of his county, stating receipts, disbursements and such other facts as may be necessary to correctly present the status of the fund. The Treasurer of Allegany County shall give bond to the State of Maryland in the sum of twenty-five thousand dollars, and in such further sums as may from time to time be fixed by the County Commissioners of said county; and the Treasurer of Garrett County, in the sum of five thousand dollars, and in such further sum as may from time to time be fixed by the County Commissioners of said county, to secure the faithful per-