

property in the county and such additional tax is not approved and sanctioned by the board of county commissioners, the county commissioners shall indicate in writing what item or items of the annual budget of the county board of education have been denied in whole or in part, and the reason for the denial in whole or in part of the respective items. Taxes so levied and collected shall be separately indicated on tax bills and tax receipts, and shall be known as the County School Tax. Taxes so levied shall be collected as other taxes and shall be paid monthly to the treasurer of the county board of education in as nearly equal amounts as possible, beginning on or before the tenth of October of each year and continuing up to and including June; provided that taxes levied and collected for permanent improvements and repairs or special purposes may be required to be paid oftener, upon the order of the president and secretary of the county board of education to the board of county commissioners. All taxes received by the county board of education shall be expended by them in accordance with the items of their annual budget. Any sum of money which may have been specially levied and collected on any election or schoolhouse district for the educational purposes connected with such district shall be collected for and applied to the purpose so intended originally and shall be used for no other purpose; and if said funds have been used otherwise, they shall be returned and applied as aforesaid.

1927. ch. 607.

**59A.** The County Board of Education of Washington County shall cause to be prepared and published annually, in the month of October, sufficient quantities for distribution among the citizens of the County, an annual report addressed to the people of the County, covering the condition, current accomplishments and needs for the improvement of the schools, also a statement of the business and financial transactions of the Board. The said Board shall also cause to be prepared in October each year for the County Commissioners of said County a detailed, itemized statement of all receipts and expenditures of said Board for the year preceding.

1933. ch. 151, sec. 59A.

**59B.** It shall be unlawful for any member of the Board of Education in any county in Maryland or for any County School Superintendent to be interested for profit in any contract or purchase to which the Board of Education in that county is a party, and any member of such a Board or any County School Superintendent so interested shall be deemed guilty of a misdemeanor, and upon conviction thereof after indictment by the Grand Jury, shall forfeit his office as a member of the Board of Education or as County School Superintendent, and shall be subject to a fine not to exceed five hundred dollars, or imprisoned in the Maryland House of Correction for a term not to exceed one year; provided, however, that the provisions of this section shall not apply to any contract or other transaction involving the deposit of school funds in any authorized State or Federal Banking institution.