

**Defaulters.**

An. Code, 1924, sec. 79. 1912, sec. 73. 1904, sec. 67. 1888, sec. 47. 1870, ch. 361.  
1872, ch. 329.

81. If any clerk, register of wills, sheriff, collector of taxes, notary public, or other officer, whose duty it is to collect revenue due the State of Maryland or any county thereof, shall, after the receipt of the said revenue by him, wilfully detain the same in his possession and neglect to pay the same into the treasury of the State or to the county commissioners, or the proper officer authorized to receive the same, for more than sixty days after the day upon which it is made by law his duty to pay the same, or if no particular day be appointed by law for said payment, and such officer shall detain any revenue due to the State or to any county thereof, and which it is his duty to collect, and which he shall have collected and shall neglect to pay the same into the treasury of the State, or to the county commissioners, or the proper officer authorized to receive the same, for the space of six months after he shall have so collected the same, such officer so offending in either case shall be deemed to be a defaulter, and, upon indictment and conviction thereof, shall, in addition to any other penalties already provided by law, be for each offense imprisoned in the State penitentiary not less than one year nor more than five years, unless the amount for which he is a defaulter be sooner paid; and the certificate of the comptroller of the State of Maryland, or of the respective clerks of the county commissioners, showing the accused to be a defaulter, shall in every prosecution under this section be received as *prima facie* evidence of such defalcation; and the judges of the courts having criminal jurisdiction in this State shall give this law in charge to the grand juries summoned to their respective courts.

In indictment under this section, a witness may be asked whether taxes mentioned in a certain entry kept by him as clerk to county commissioners, were placed in the hands of traverser for collection, and the book containing the entries or copies of such entries, is admissible. Certificate of state comptroller attached to statement of account of traverser showing amount for which he was in default, is admissible as *prima facie* evidence. Objections to jurors. *Johns v. State*, 55 Md. 353.

This section is constitutional and valid; legislature has right to prescribe terms and conditions upon which punishment shall be imposed. Indictment held sufficient. *State v. Nicholson*, 67 Md. 1. And see *Van Sant v. State*, 96 Md. 125.

Cited but not construed in *State v. Denton*, 74 Md. 523.

As to embezzling property and writings, see sec. 137, *et seq.*

As to the conversion of money or securities, see sec. 179, *et seq.*

As to indictments for embezzlement, see sec. 655.

**Desecration of the National Flag.**

An. Code, 1924, sec. 80. 1912, sec. 74. 1918, ch. 281, sec. 74.

82. (Definition.) The words flag, standard, color, ensign or shield, as used in this sub-title, shall include any flag, standard, color, ensign or shield, or copy, picture or representation thereof, made of any substance or represented or produced thereon, and of any size, evidently purporting to be such flag, standard, color, ensign or shield of the United States or of this State, or a copy, picture or representation thereof.

A statute of Nebraska similar to this section, held constitutional and valid. *Halter v. Nebraska*, 205 U. S. 34.

An. Code, 1924, sec. 81. 1912, sec. 74A. 1918, ch. 281, sec. 74A.

83. (Desecration.) No person shall, in any manner, for exhibition or display:

(a) Place or cause to be placed any word, figure, mark, picture, design, drawing or advertisement of any nature upon any flag, standard, color,