

randa or documents showing the receipts and disbursements of any person, corporation or association, licensed under the provisions of this Article to conduct race meetings. The commission may at any time require the removal of any employee or official employed by any licensee hereunder. The Commission shall also have the power to require that the books and financial or other statements of any person, corporation or association licensed under the provisions of this Article shall be kept in any manner which to the Commission may seem best, and that Commission shall also be authorized to visit, to investigate and to place expert accountants and such other persons as it may deem necessary, in the offices, tracks or places of business of any such person, corporation or association, for the purpose of satisfying itself that the commission's rules and regulations are strictly complied with, and the salaries and expenses of such expert accountants or other persons shall be paid by the person, corporation or association to whom they are assigned. The said Commission shall have power to summon witnesses before it and to administer oaths or affirmations to such witnesses whenever, in the judgment of the said Commission, it may be necessary for the effectual discharge of their duties; and any person failing to appear before said Commission at the time and place specified in answer to said summons, or refusing to testify, shall be deemed guilty of a misdemeanor, and, upon indictment and conviction in a Court of competent jurisdiction, shall be punishable by a fine of not more than Five Thousand Dollars or by sentence to jail for not more than six months, or by sentence to both fine and imprisonment, in the judgment of the Court. False swearing on the part of any witnesses shall be deemed perjury and shall be punished as such.

An. Code, 1924, sec. 12. 1920, ch. 273, sec. 12.

12. Every person or persons, association or corporation licensed to hold racing meets within the State of Maryland as hereinbefore provided, shall on or before the 20th day of December of each year return to the Commission a full statement, under oath, of their receipts from all sources whatsoever during the calendar year, and of all expenses and disbursements, all itemized in manner and form as shall be directed by the Commission, and with such allowances as may be approved by the Commission, showing the net revenue from all sources derived by such person, persons, association or corporation engaged in or conducting horse-racing. The cost of any alterations, additions, charges or improvements made or proposed upon the property owned or leased by any such person and used by it for the convenience and comfort of the public and of the horse owners, with the approval of the Commission, shall be deducted as running expenses in such statements.

In addition to all other license fees hereinbefore provided for every such licensee shall pay to the Commission an additional license fee or tax of fifteen per cent. of the net revenue, as shown in the sworn statement submitted to and approved by the Commission. Such fees or taxes shall be paid at the time the statements are approved by the Commission. Any licensee failing or refusing to pay the amount found to be due by the Commission as the tax on the net revenue, shall be guilty of a misdemeanor, and, upon conviction, shall be liable to a fine of not more than \$25,000 in addition to the amount due the Commission, and to imprisonment for not more than six months, or both fine and imprisonment, in the discretion