

In addition to all fees, premiums, taxes or other sums imposed by law, each license¹ under the provisions of this section shall pay to the Comptroller within five days after the close of the last meeting held each season, a tax at the rate of 1% on all money wagered on all races during said season above the sum of Five Hundred Thousand Dollars (\$500,000.00), the intention of this Act being that all money wagered up to and including Five Hundred Thousand Dollars (\$500,000.00) with any one organization during any one season shall be exempt from the provisions of said tax. In addition to all other license fees and taxes hereinbefore or elsewhere provided for, every such licensee shall pay to the Commission an additional license fee or tax of 5% of the net revenue, as shown in a sworn statement to be submitted to and approved by the Commission, and for this purpose, the said Commission shall have all the powers relative to the production or auditing of books as provided in Section 11 of this Article. The funds derived from the above taxes, together with any amount from unclaimed premiums as set forth in the preceding paragraph, shall be placed in a special fund by the Comptroller to be used for the purpose of conducting such competitive agricultural exhibitions as may be provided by law, and any balance remaining unexpended in said special fund at the end of the fiscal year following the one in which it is collected shall be transferred by the Comptroller to the general fund of the State of Maryland.

All licensees under this section shall keep books and accounts of all money bet and premiums paid, together with all other receipts and expenditures. Said books and accounts shall be at all times open to inspection by the representatives of the Racing Commission, and to audit by the State Auditor.

An. Code, 1924, sec. 14. 1920, ch. 273.

15. Before the thirtieth days of June and December in each year the Commission shall prepare and file with the State Auditor a full and complete statement of its receipts and disbursements from all sources and shall pay over to the Treasurer of the State all moneys in their hands less the salaries and expenses of the Commission, and less any other remittances herein provided.

An. Code, 1924, sec. 15. 1920, ch. 273.

16. Any person aiding or abetting in the conduct of any meeting within the State of Maryland at which racing of horses shall be permitted for any stake, purse or reward, except in accordance with a license duly issued and unsuspending or unrevoked by the Maryland Racing Commission, shall be guilty of a misdemeanor, and, upon conviction, shall be punished by a fine of not less than five hundred dollars and not more than Ten Thousand Dollars for each day of such unauthorized meeting or by imprisonment for not exceeding two years, or both fine and imprisonment, in the discretion of the Court.

It shall be the duty of all officers of the law to co-operate with the Commission for the proper enforcement of this Article, and the Governor may, upon the request of the Commission, order the Police Commissioner of Baltimore City to assign a sufficient number of patrolmen to prevent horse racing at any track, a license for which has been refused, suspended or revoked by the Commission.

¹ "Licensee" evidently intended.