

the County Commissioners, but in no case less than the penalty fixed by existing local laws, with good and sufficient sureties to be approved by the County Commissioners; and the collector of city taxes in the City of Baltimore before he acts as such shall give bond in such penalty as may be prescribed by the ordinances of the Mayor and City Council to be approved by the Mayor and President of the City Council. The condition of such bonds shall be that if the above bound \* \* \* shall well and faithfully execute his office and shall account for and pay to the County Commissioners, or to the Mayor and City Council of Baltimore, if in said city, or their order, the several sums of money which he shall receive for the county or city, as the case may be, or be answerable for by law, at such times as the law shall direct, then the said obligation to be void, otherwise to be and remain in full force and virtue in law.

An. Code, 1924, sec. 41. 1912, sec. 35. 1904, sec. 33. 1888, sec. 33. 1865, ch. 155. 1868, ch. 366. 1874, ch. 483, sec. 32. 1898, ch. 123, sec. 53. 1900, ch. 619. 1929, ch. 226, sec. 52.

**55.** Every such collector in the counties shall also give a separate bond to the State of Maryland in such penalty as may be prescribed by the Comptroller of the Treasury with the approval of the Governor, with good and sufficient sureties, to be approved by the Governor, with the condition that if the above bound \* \* \* shall well and faithfully execute his office and shall account for to the Comptroller and pay to the Treasurer of the State the several sums of money which he shall receive for the State, or be answerable for by law, at such times as the law shall direct, then the said obligation to be void, otherwise to remain in full force and effect. The city collector in the City of Baltimore before he acts as collector of States taxes in said city shall give a bond with good and sufficient sureties to the State of Maryland in a penalty of seventy-five thousand dollars, to be approved by the Governor, with the condition that if the above bound \* \* \* shall well and faithfully execute his office and shall account with the Comptroller for and pay to the Treasurer of the State the several sums of money which he shall receive for the State, or be answerable for by law, at such times as the law shall direct, then such obligation to be void, otherwise to remain in full force and virtue in law; the said collectors' bonds, when approved by the county commissioners, shall be recorded in the office of the Clerk of the Circuit Court for the respective counties; when approved by the proper authorities in the City of Baltimore shall be recorded in the office of the clerk of the Superior Court of Baltimore City and when approved by the Governor shall be filed in the office of the Comptroller of the Treasury. The premiums on bonds with corporate surety given under this Section or Section 54 shall be paid by the County Commissioners or the Mayor and City Council of Baltimore, as the case may be.

A declaration in a suit on a tax collector's bond required by this section to be recorded is not demurrable on the ground that it does not make profert of the bond. *State v. Wilson*, 107 Md. 132.

An. Code, 1924, sec. 42. 1912, sec. 36. 1904, sec. 34. 1888, sec. 34. 1868, ch. 366. 1874, ch. 483, sec. 33. 1898, ch. 123, sec. 54. 1929, ch. 226, sec. 53.

**56.** The collector of State taxes in the City of Baltimore shall make daily deposits of such sums of money as he shall receive for State Taxes collected by him to the credit of the Treasurer of the State of Maryland in some bank or trust company in said city to be designated by the said