

of such State tax by transmitting by mail to the president, treasurer or other proper officer of such taxpayer, an account of such State taxes. The tax shall be payable without interest at any time on or before August first of such year, provided the account is mailed on or before July first; and if the account shall not be mailed until after July first, the same shall be payable without interest at any time within thirty days after the mailing of the account. All gross receipts taxes not paid on or before August first, or within thirty days after the mailing of the account, as above provided, shall thereafter bear interest at the rate of one-half of one per cent. for each month or fraction of a month; and if such tax be not paid before the first day of December following a penalty of five per cent. on the amount thereof shall be added.

1929, ch. 226, sec. 96.

**99.** The State Tax Commission is hereby authorized and empowered to examine under oath any officer or agent of any such taxpayer touching the business in this State of such taxpayer, and the receipts and revenues accruing therefrom. The said State Tax Commission may also examine under oath any other person who it may be advised or may believe has knowledge and information in the premises.

1929, ch. 226, sec. 97.

**100.** All gross receipts taxes measured by the receipts for the year ending December 31st, 1928, shall be levied, assessed, collected and paid as if this act had never been passed; and the existing law shall continue in force for that purpose or for the collection of any fines or punishment of any crimes in connection therewith.

### **Tax on Official Commissions.**

An. Code, 1924, sec. 150. 1912, sec. 146. 1904, sec. 143. 1888, sec. 127. 1862, ch. 282. 1874, ch. 483, sec. 138. 1878, ch. 23. 1929, ch. 226, sec. 98. 1933, ch. 242.

**101.** When their commissions are delivered to them, the following officers shall respectively pay to the clerk from whom they receive the same, the sums following:

The judges of each of the Circuit Courts for the several counties, the Supreme Bench of Baltimore City and the Court of Appeals, Fifty Dollars (\$50.00) each.

The Sheriffs of Baltimore City, Baltimore County, Frederick County and Washington County, each Twenty-five Dollars (\$25.00).

The Sheriff of Allegany County, Fifteen Dollars (\$15.00).

The Sheriffs of Carroll County, Harford County, Howard County, Dorchester County, Anne Arundel County, Worcester County, Somerset County, Cecil County, and Prince George's County, each Ten Dollars (\$10.00).

The Sheriffs of Caroline County, Montgomery County, Talbot County, Charles County, Queen Anne's County, Calvert County, Garrett County, Kent County, Wicomico County, and St. Mary's County, each Five Dollars (\$5.00).

The judges of the Orphans' Court of Baltimore City, Twenty-five Dollars (\$25.00) each.

The judges of the Orphans' Court in the several counties, Ten Dollars (\$10.00) each.