

This section referred to in deciding that the act of 1868, ch. 471, was a substitute for all existing general (corporation) laws on the same subject. *Montel v. Consolidation Coal Co.*, 39 Md. 170.

This section referred to in construing art. 15 of the Declaration of Rights—see notes thereto. *State v. B. & O. R. R. Co.*, 48 Md. 87 (dissenting opinion).

Cited but not construed in *Baltimore County Water Co. v. Baltimore County*, 105 Md. 155.

See note to art. 3, sec. 33, Md. Constitution, and see art. 23, An. Code.

See notes to art. 23, sec. 401, of Code.

Sec. 49. The General Assembly shall have power to regulate by law, not inconsistent with this Constitution, all matters which relate to the Judges of Election, time, place and manner of holding elections in this State, and of making returns thereof.

This section does not require that election laws shall be uniform throughout the state; they must be free and equal to all persons entitled to vote—see notes to sec. 33. *Lankford v. Somerset County*, 73 Md. 117.

This section referred to in construing art. 4, sec. 11, and art. 5, sec. 2—see notes thereto. *Groome v. Gwinn*, 43 Md. 631 (concurring opinion).

Sec. 50. It shall be the duty of the General Assembly at its first session, held after the adoption of this Constitution, to provide by Law for the punishment, by fine, or imprisonment in the Penitentiary or both, in the discretion of the Court, of any person who shall bribe or attempt to bribe any Executive, or Judicial officer of the State of Maryland, or any member, or officer of the General Assembly of the State of Maryland, or of any Municipal Corporation in the State of Maryland, or any Executive officer of such corporation, in order to influence him in the performance of any of his official duties; and also, to provide by Law for the punishment, by fine, or imprisonment in the Penitentiary, or both, in the discretion of the Court of any of said officers, or members, who shall demand or receive any bribe, fee, reward or testimonial for the performance of his official duties, or for neglecting or failing to perform the same; and also, to provide by Law for compelling any person so bribing, or attempting to bribe, or so demanding or receiving a bribe, fee, reward or testimonial, to testify against any person or persons who may have committed any of said offenses; provided, that any person so compelled to testify shall be exempted from trial and punishment for the offense of which he may have been guilty; and any person convicted of such offense shall, as part of the punishment thereof, be forever disfranchised and disqualified from holding any office of trust or profit in this State.

See art. 27, sec. 27, *et seq.*, of the An. Code, and art. 1, sec. 3, Md. Constitution.

Sec. 51. The personal property of residents of this State shall be subject to taxation in the county or city where the resident *bona fide* resides for the greater part of the year for which the tax may or shall be levied, and not elsewhere, except goods and chattels permanently located, which shall be taxed in the city or county where they are so located, but the General Assembly may by law provide for the taxation of mortgages upon property in this State and the debts secured thereby in the county or city where such property is situated.¹

Stocks and bonds.

The *situs* for taxation of property dealt with by this section is ordinarily the domicile of the owner, but the legislature may fix a different *situs* provided there be no conflict with the Constitution. Corporate stock held by a resident of Maryland may only be taxed at the *bona fide* residence of the owner. Shares of stock are personal property of the respective owners for the purpose of taxation. Corporate stock is property in

¹ Thus amended by the act of 1890, ch. 426, ratified November 3, 1891.