

to have been paid by mistake were not legally demandable of said petitioner and were paid by mistake, then it shall so declare and adjudge that the amount found to have been overpaid shall be returned to the petitioner by the said collector deducting therefrom, however, any arrears of state taxes which may be shown to be due by said petitioner for any other years, or on any other account; and such judgment may be enforced by attachment or execution against the said collector, and his official bond shall also be responsible for said judgment; the cost of the aforesaid proceedings shall be regulated by the court and paid by the petitioner or defendant as the court shall in its discretion determine; and for such portion of the costs as shall be awarded to be paid by the collector he shall be allowed in his settlements with the comptroller of the treasury.

Ibid s 2
What court to have jurisdiction, when taxes paid into treasury.

Comptroller to report to general assembly.

Ibid s 3.
Payments generally into treasury by mistake.

149. If at the time of the filing of the petition, provided for in the next preceding section, the taxes so alleged to have been paid by mistake shall have been paid into the treasury of the state, then the said petition shall be filed in the circuit court for Anne Arundel county, and the comptroller of the treasury shall be made defendant thereto in the place and stead of the tax collector, and the attorney general shall appear for him without charge, and like proceedings shall thereupon be had as are provided for in the next preceding section; but no execution or attachment shall issue against said comptroller, but he shall report the said judgment against him if any be obtained to the general assembly, if then in session, to the general assembly at its next session in order that the payment of the same may be provided for by law.

150. If any person or corporation has paid or shall pay by mistake of law or of act any money into the treasury of the state, or shall have paid or shall pay on account of the state any sum or sums of money which the state was by law bound to have paid, the said person or corporation may file a petition in the circuit court of Anne Arundel county, as provided for in the preceding section, and the comptroller of the