

Payment by Tenants.

66. May pay taxes upon demised premises, when; remedy over against landlord.

Taxes, when Due.

67. To be due 1st January succeeding levy.

Collectors' Commissions.

68. How to be levied, not to exceed five per cent, special provision for Calvert, Harford and Garrett counties and Baltimore city

Collectors' Defaults—Suit on Bond.

69. To be charged interest on money not paid into treasury in time.
 70. Comptroller may order suit on bond
 71. Proceedings in such suit.
 72. Jury trial if demanded.
 73. Breaches need not be set out at large in replication, but may be given in evidence under a general replication to plea of performance.
 74. Commissions to attorney, payment to treasurer or State's attorney; penalty for taking illegal fees
 75. Allowances by comptroller for insolvencies and removals.

Execution against Debtors to the State.

76. Attachment laid in hands of county commissioners or mayor and city council of Baltimore, against judgment or decree debtors of State, when
 77. State's attorney may bid for and purchase at sheriff's sale property of debtor to State taken in execution.
 78. State's attorney may sell, lease and convey such property.

Suits against Collectors.

79. Party claiming money from collector may proceed to recover the same, how.
 80. Collector may demand jury trial; no stay on judgment.
 81. For failure to pay, bond may be put in suit.

Completion of Collections by Collector.

82. To be allowed one year to complete after expiration of his term.

Limitations.

83. Four years.

Payment of Taxes by Corporations.

84. Shall pay State tax for previous year on their capital stock.
 85. If no capital stock, shall pay State tax on their assessed property.
 86. Provisions as to savings banks.
 87. Taxes on bonds of corporations, how to be paid.
 88. Taxes on bonds of railroads wholly within this State.

Payment of State Taxes on Baltimore City Stock.

- 89-93. Provisions relating to; duty of city register, of appeal tax court; penalties; compensation to judges of appeal tax court for their services.

State Tax on Public Debt of the State.

94. Treasurer to levy tax on taxable State debt assessed at prescribed rates.
 95. Tax to be deducted from July interest.

Assessment for State Taxes of Stock of Public and Private Corporations.

96. Stock of public and private corporations to be excluded from county and city assessment so far as relates to State tax.