

P. G. L., (1860,) art. 81, sec. 44. 1845, ch. 203, sec. 3. 1874, ch. 483, sec. 43.

43. If the county commissioners or appeal tax court, or their clerks, shall fail or refuse to deliver to the collectors, copies of said levy lists, or if they shall in any other way impede, hinder or delay the said collectors in the discharge of their duties, they shall individually be liable to indictment in the circuit court for the county, or the criminal court of Baltimore, and upon conviction thereof, shall forfeit and pay the sum of one thousand dollars, for the use of the State, or the said sum may be recovered by action of debt, in the name of the State, instituted against the parties in default, jointly and severally, by the requisition of the governor.

Ibid. sec. 43. 1794, ch. 53, sec. 2. 1874, ch. 483, sec. 42. 1888, ch. 515.

44. Every collector receiving a copy of such assessment or rate, shall, within thirty days thereafter proceed to collect the same, and shall pay the county and city taxes to the county commissioners, or to the mayor and city council, as the case may be, or their order, within six months after receiving the copy aforesaid; and all moneys levied for educational purposes by the county commissioners of the several counties shall be levied separately and distinctly from the other items of taxation, and a list thereof furnished to the school commissioners of the said counties; and the collector shall make return of all said tax collected upon the days required by law for the return of the State school taxes; if any such collector shall fail to perform his duties as directed in this section, said collector shall be liable to prosecution, and on conviction shall be fined not less than one hundred nor more than five hundred dollars, in the discretion of the court. This section shall not apply to Garrett county.

Gash v. Taylor, 3 H. & McH. 4. *Frownfetter v. State*, 66 Md. 85.

Ibid. sec. 45. 1847, ch. 266, sec. 3. 1870, ch. 73. 1874, ch. 483, sec. 44.

45. Every collector of State taxes shall account for and pay to the treasurer two-thirds thereof by the first day of January succeeding the date of levy of said taxes, and the remaining third by the first day of April thereafter.