

of the stock of goods, wares and merchandise so kept and exposed for sale. The person furnishing such statement shall make oath that the same is true, and said oath may be administered by said clerk or any officer qualified to administer oaths. Such clerk or officer shall thereupon ascertain the amount to be paid for the local license, by a computation based upon the average valuation of such stock of goods, wares and merchandise so kept or exposed for sale, in the ratio and of the rate per thousand dollars of valuation of the last preceding tax levy made in such city or county, and upon receipt of the amount so fixed and ascertained shall issue to the person filing or furnishing such statement a local license authorizing the sale of such goods, wares and merchandise within the limits of such county or city, which license shall be and continue in force so long as the licensee thereunder shall continuously keep and expose for sale in city or county such stock of goods, wares and merchandise, except that such license shall in any event terminate and expire on the first day of May next following its date. If the statement required by this section is not filed as aforesaid, the clerk or officer designated in section 107 i, of the city or county in which such goods are so kept or exposed for sale, or where such itinerant vendor desires to sell such goods, wares and merchandise, shall thereupon fix the sum to be paid for such license, which sum shall be binding upon the parties.

1892, ch 596.

107 L. Whoever neglects or refuses to file the statement required by section 107 k, or whoever makes a false or fraudulent representation therein, shall be punished by a fine of not less than twenty dollars nor more than one hundred dollars for each and every day that such goods, wares and merchandise are kept or exposed for sale.

Ibid.

107 M. Whenever a person liable therefor, and after demand made by the officer or clerk whose duty it is to collect said license fees of the city or county in which he is located, refuses or neglects to pay the license fee provided for in this sub title, the said clerk or officer may, in his own name, but for the use and benefit of such city or county, maintain an action therefor in like