

collections made, but shall be paid him by check as other claims are paid and from time to time as such salaries and fees be earned, and in no other manner; commissions on uncollected taxes turned over to his successor in office shall not be allowed him, but shall be allowed to the person who collects the same.

SEC. 2. *And be it enacted*, That the following new section be and it is hereby added to said sub-title to come in after section two hundred and thirty-six, and to be designated as "Section two hundred and thirty-six A." To add

SEC. 236 A. It shall be the duty of the treasurer and he is hereby directed to receive from any person or corporate institution, from time to time, partial payments of the taxes due by them to the amount of not less than five dollars until the full amount of the taxes due by them are paid as hereinbefore provided. Partial payment.

SEC. 3. *And be it enacted*, That this act shall take effect from the date of its passage. Effective.

Approved April 8, 1890. •

CHAPTER 536.

AN ACT to add a new section to article eighty-one, of the Code of Public General Laws, title "Revenues and taxes," sub-title "Payment of taxes by corporations," providing for the payment by every newly created company of a bonus on its capital stock for the use of the State, to come in after section eighty-eight, and to be designated as "Section eighty-eight A."

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That the following new section be and the same is hereby added to article eighty-one, of the Code of Public General Laws, title "Revenue and taxes," sub-title "Payment of taxes by corporations," to be designated as "Section eighty-eight A." To add.

88 A. Every corporation incorporated since January first, eighteen hundred and ninety, under any general or special law of this State, except cemetery companies, incorporated for religious or purely charitable and benevolent, and railroad companies shall pay to the State treasurer, for the use of this State, a bonus of one-eighth of one per centum upon the amount of capital stock which said company is authorized to have, in two equal instalments, and a like bonus upon any subsequent increase thereof; the first instalment shall be due and payable upon the incorporation of said company, or the increase of the capital thereof, and the second instalment one year thereafter; and no company as Pays a bonus.