

## CHAPTER 342.

AN ACT to authorize the Comptroller of the Treasury, in settling the amount due the State by the Cumberland and Pennsylvania Railroad Company, for the State tax upon its gross receipts, to deduct therefrom the amount of taxes erroneously paid the State by the Consolidation Coal Company upon the valuation of the property of said Cumberland and Pennsylvania Railroad Company, included by mistake in the valuation of the stock of the Consolidation Coal Company, and to deduct the amount of the valuation of such property from the valuation of the stock of the Consolidation Coal Company for the purposes of taxation.

Preamble.

Whereas the Consolidation Coal Company is the owner of all the stock of the Cumberland and Pennsylvania Railroad Company; and whereas said Consolidation Coal Company has by mistake included in the valuation of its stock for the purposes of State taxation the value of all the property of said Cumberland and Pennsylvania Railroad Company, which said railroad company is subject to taxation for State purposes upon its entire gross receipts, under the act of eighteen hundred and seventy-two, chapter two hundred and thirty-four, and the act of eighteen hundred and seventy-four, chapter four hundred and eight, in lieu of all other taxation upon its property for State purposes; now, therefore,

Allow abatement.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the Comptroller of the Treasury be and he is hereby authorized and directed in ascertaining the amount due the State for the State tax upon the gross receipts of the Cumberland and Pennsylvania Railroad Company for the years eighteen hundred and seventy-two to eighteen hundred and seventy-six inclusive, to allow an abatement therefrom to the extent of nine thousand two hun-