

shall be added and collected with said tax a penalty of one per centum per month upon the amount thereof for the period of such delinquency, and such tax, with the penalties thereon, shall constitute a delinquent tax to be collected in the manner now provided by law.

(i) If any person neglects or refuses to file a return of personal property as required by law, and the Supervisor of Assessment aforesaid certifies to the Board of County Commissioners that in his opinion the best information obtainable does not afford a satisfactory basis for assessment, the Board of County Commissioners may, by petition to the Circuit Court for Montgomery County for mandamus against such person, compel the filing of a sworn return and in such case the Court shall require the person at fault to pay all expenses of the proceeding.

(j) Any person required to file a return or schedule as hereinbefore provided, who shall fail, or refuse to file the same within the time required therein shall, upon conviction thereof, be fined not more than \$100 for each and every failure or refusal and for any such failure or refusal extending beyond thirty (30) days duration, each day thereafter shall constitute a separate and distinct offense, and such person shall be fined in addition to the aforesaid \$100 not more than the sum of \$10 for each and every day of such failure or refusal beyond such thirty (30) day period. All prosecutions under this section shall be brought in any court of competent jurisdiction within Montgomery County on information by the State's Attorney for Montgomery County in the name of the County Commissioners of Montgomery County or the County Treasurer of said County.

(k) As used in the foregoing section the term "person" includes any individual, firm, co-partnership, joint adventure, association, corporation, (domestic or foreign), trust, trustee, estate or receiver.

(l) The provisions of the foregoing section shall not apply to corporations which are by the provisions of any general law required to file returns in a different manner than herein provided to the extent of the requirements of such general law, but shall be applicable in all other respects.

SEC. 2. *And be it further enacted*, That Chapter 757 of the Acts of 1941, Chapter 1003 of the Acts of 1943 and Chapter 946 of the Acts of 1945, be and they are hereby repealed.

SEC. 3. *And be it further enacted*, That this Act shall take effect June 1, 1947.

Approved May 7, 1947.