

Water and Sewer Bonds", so that the voters shall be able to designate by a cross mark in the proper square or box his or her decision for or against said question. If a majority of the votes cast on said question shall be "For Water and Sewer Bonds", then this Act shall become immediately effective, but if a majority of the votes cast thereon shall be "Against Water and Sewer Bonds", then this Act shall be null and void and of no effect whatever.

Approved April 26, 1937.

CHAPTER 469.

AN ACT to repeal and re-enact, with amendments, Section 66 of Article 81 of the Annotated Code of Maryland (1935 Supplement), title "Revenue and Taxes", sub-title "Collectors and Collections", Sections 152 and 153 of said Article, under the sub-title "Refund of Taxes", and Section 188 of said Article, under the sub-title "Appeals"; changing the law regarding refunds of State and local taxes.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 66 of Article 81 of the Annotated Code of Maryland (1935 Supplement), title "Revenue and Taxes", sub-title "Collectors and Collections", be, and the same is hereby repealed and re-enacted, with amendments, to read as follows:

66. The County Commissioners in each county and the Bureau of Assessments in Baltimore City, as to local taxes, and the Comptroller upon certificates of the County Commissioners or Bureau of Assessments in Baltimore City, as to State taxes, shall make all just allowances to the respective collectors for insolvencies and removals for refunds of taxes made in accordance with the provisions of law.

SEC. 2. *And be it further enacted*, That Sections 152 and 153 of Article 81 of the Annotated Code of Maryland (1935 Supplement), title "Revenue and Taxes", sub-title "Refund of Taxes", be, and the same are hereby repealed and re-enacted, with amendments, to read as follows:

152. Whenever any person shall *claim to* have erroneously or mistakenly paid into the Treasury of the State more money for taxes or other charges than was properly and legally chargeable to or collectible from such person he may file with the Comptroller of the State a written demand for the refund