

lection of income taxes for such period of such taxable year as such corporation may have had an income in this State. In any such case the Comptroller may require the filing of a return for such period within sixty days after the expiration thereof.

251. The wilful refusal on the part of any taxpayer to make a return as required by the provisions of this sub-title shall be a misdemeanor, subject to a fine of five hundred dollars (\$500) or imprisonment for six months, or both, in the discretion of the Court.

SEC. 9. *And be it further enacted*, That Section 40A of Article 19 of the Annotated Code of Maryland (1924 Edition), title "Comptroller", as said section was enacted by Chapter 10 of the Acts of the Special Session of 1936, and Chapter 191 of the Acts of 1937 be and it is hereby repealed and re-enacted, with amendments, to read as follows:

40A. The Comptroller shall pay into a special account in the general Treasury known as the "State Fund for Aid to the Needy", all taxes collected and received by him under the provisions of this Act, together with all sums directed to be paid into said Fund by Chapter 10 of the Acts of the Special Session of 1936, or by any other provision of law. The Comptroller shall first pay out of any monies in said account any sums authorized to be paid by Chapter 191 of the Acts of 1937, but disbursements to Baltimore City and the various Counties in the proportions and percentages specified in sub-section (f) of said Act, shall be limited to the sum of \$350,000, which sum shall be disbursed on June 1st, 1937. Disbursements of any surplus remaining in said account after the foregoing disbursements, and any sums paid into said fund under the provisions of this Act, or any other provision of law, shall be made upon warrant of the Comptroller for the following purposes:

(a) to pay the salaries of such additional employees as the Comptroller shall find necessary to administer and collect said taxes, and all other expenses incidental thereto. The Comptroller is hereby authorized to employ such assistants as he deems necessary, at such compensation as he may determine, subject to the approval of the Board of Public Works. All such employees shall be subject to removal by the Comptroller at any time for any cause he may deem sufficient.

(b) after the payment of salaries and expenses, as hereinabove provided, the Comptroller shall set aside such sums as may be necessary for the payment of refunds.