

Chapter 187.

AN ACT, entitled "An act to repeal section one hundred and forty-seven of the Code of Public Local Laws, entitled 'Carroll County,' sub-title 'State and County Taxes,' as enacted by the act of eighteen hundred and seventy-four, chapter five hundred and twelve, and re-enact the same with amendments."

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That section one hundred and forty-seven of article seven of the Code of Public Local Laws, entitled "Carroll County," sub-title "State and County Taxes," as enacted by the act of eighteen hundred and seventy-four, chapter five hundred and twelve, be and the same is hereby repealed and re-enacted so as to read as follows :

Repealed and re-enacted.

SEC. 147. All persons and incorporate institutions that shall pay their county taxes on or before the first day of September of the year for which they were levied, shall be entitled to a deduction of two per centum on the amount of said taxes; and at the time of receiving said taxes the collector shall make the deduction aforesaid, and note the same upon the receipt given to the persons or incorporate institutions so paying.

Who is entitled to deduction.

SEC. 2. *And be it enacted,* That this act shall take effect from the date of its passage.

Effective.

Approved March 31, 1888.