

paid by him to the State Treasurer, on or before the fifteenth day of October of the year in which said taxes were due and demandable, be allowed a deduction of five per centum; on all sums paid by him on or before the fifteenth day of November of the said year, a deduction of four per centum; and on all sums paid by him on or before the fifteenth day of December of the said year, a deduction of three per centum, which deduction shall in each case be noted by the treasurer upon the receipt given to the said collector, which deductions shall be made from the gross amount of the State taxes placed for collection in the hands of said collector, and shall not be in addition to those made in favor of the taxpayers.

146 E—1. The clerk to the Appeal Tax Court of Baltimore City and the clerk to the County Commissioners of each county in this State shall annually transmit to the Comptroller of the Treasury, within thirty days after the close of each collection year, to wit, on or before the thirtieth day of September of each and every year, a return of the total amount of such tax belonging to the State, viz: one-fourth of eight per centum upon the gross amount of interest covenanted to be paid upon said mortgages in each county and in the city of Baltimore, showing the amount thereof, and the amount placed in the hands of each collector of such county or city; and for neglecting or refusing to perform this duty, the clerk or clerks so neglecting or refusing shall be liable to prosecution, and on conviction thereof shall be fined five hundred dollars for each and every offense.

Returns to be made.

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

Effective.

Approved April 9, 1898.

CHAPTER 314.

AN ACT to repeal and re-enact with amendments Sections 9, 10, 11, 12, 13, 14, 15, 18, 23, 25, 29, 41 and 44 of Article 48 of the Code of Public General Laws, title "Inspections," sub-title "Tobacco," and to add a new Section to said Article, to be designated as Section 51.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That sections 9, 10, 11, 12 and 13 of Article 48 of the Code of Public General Laws, title "Inspections," sub-title "Tobacco," as said sections were severally amended by chapter 262 of the Acts of 1890, chapter 41 of the Acts of 1892,