

ty out of said Road Loan, then and in that event this Act to be null and void.

Approved April 18th, 1918.

CHAPTER 497.

AN ACT to repeal and re-enact with amendments Sections 195 to 201, inclusive, of Article 81 of the Annotated Code of Maryland, title "Revenue and Taxes," sub-title "Taxation of Dogs," providing for the protection of sheep, poultry and live stock and imposing license fees on dogs.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 195 to 201, inclusive, of Article 81 of the Annotated Code of Maryland, title "Revenue and Taxes," sub-title "Taxation of Dogs," be and the same are hereby repealed and re-enacted with amendments to read as follows:

195. On or before the first day of July, 1918, and on or before the first day of July of each year thereafter, the owner of any dog, six months old or over, shall apply either orally or in writing, to the County Treasurer or Clerk to the County Commissioners in Counties having no Treasurer of the county in which he or she resides or to a Justice of the Peace of any district in said county for a license for each such dog owned or kept by him, and such application shall be accompanied by a fee of one dollar (\$1.00) for each male dog or each spayed female dog, and a fee of two dollars for each unspayed female dog, and provided that a kennel license shall be issued for ten dollars (\$10.00) to persons owning or keeping not in excess of twenty-five dogs and that a kennel license fee of twenty dollars (\$20.00) shall be issued to persons keeping more than twenty-five dogs. The said license or fee shall be the only license or tax required for the ownership or keeping of said dog or dogs. Such license shall be issued on a form prepared and supplied by the county commissioners. Such license shall be dated and numbered, and shall contain a description of the dog licensed. All licenses shall be void upon the first day of July of the following year. The county commissioners shall also furnish, and the county treasurer, or Justice of the Peace, issuing the license, shall issue, with each license, a metal tag. Such tag shall be affixed to a substantial collar. The collar shall be furnished by the owner, and with the tag attached shall at all times be kept on the dog for which