

Stock," to be known as Section 101A, 101B, 101C, providing for the recording and indexing of the receipts for the payment of the bonus tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That three sections be and are hereby added to Article 81 of the Code of Public General Laws, to follow Section 101, sub-title "Bonus on Capital Stock," to be known as Sections 101A, 101B, 101C, to read as follows:

SEC. 101A. The Clerk of the Superior Court of Baltimore City or the Circuit Court for the county in which the charter is recorded of any corporation liable for the payment of the bonus tax under Section 101 be and he is hereby directed to record, among such charter records, any receipts for the payment of any bonus tax given to a corporation whose charter is recorded among such records, and a duly certified copy of such records shall be prima facie evidence of the payment of such tax on the date of such receipt.

SEC. 101B. The Clerk of the Court is authorized to charge fifty cents for the recording of each receipt and the usual rate for the giving of a certified copy thereof, and is directed to index the recording of such certificate among such charter records under the name of the corporation.

SEC. 101C. This Act shall take effect from the date of its passage.

Approved April 7, 1910.

CHAPTER 544.

AN ACT to repeal Section 183 of Article 81 of the Code of Public General Laws, entitled "Revenue and Taxes," sub-title "Tax on Mortgage," as amended and re-enacted by the Act of 1906, Chapter 794, as amended and re-enacted by the Act of 1908, Chapter 283, and to re-enact said section with amendment.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 183 of Article 81 of the Code of Public General Laws, entitled "Revenue and Taxes," sub-title "Tax on Mortgages," as amended and re-enacted by the Act of 1906, Chapter 794, as amended and re-enacted by the Act of 1908, Chapter 283, be and the same is hereby repealed and re-enacted so as to read as follows:

183. All mortgagers or assignees holding mortgages on real estate of record in Worcester, Somerset, Carroll, Howard, Montgomery, Frederick and Dorchester Counties shall annually pay a tax of eight per cent. upon the gross amount of in-