

under any of the particular or specified heads or headings. In no event shall the money levied for one purpose be expended for any other purpose.

SEC. 101-A. The Tax Collector or Collector of Taxes of Washington County, shall collect all taxes assessed and levied by the County Commissioners of Washington County as authorized by law; he shall keep an account of all moneys collected and received by him, and shall credit the same on his books to the particular head or item of expense for which the same have been levied, collected or received; all moneys collected and received by him, including all moneys paid to him by the County Clerk, he shall distribute and apportion pro rata to the several particular heads or items of expenses, as required to be designated in the levy as provided by the preceding Section 101; he shall pay out the several sums of money which may be collected or received upon warrants of the County Commissioners of Washington County as now directed by law, and in no case shall the collector pay out the money collected and credited for one purpose to or for any other. And any Tax Collector, or Collector of Taxes, who shall violate the provisions of this Section, shall be guilty of a misdemeanor and liable to indictment in the Circuit Court for Washington County, and upon conviction thereof shall be fined or imprisoned, or both, in the discretion of the Court.

SEC. 101-B. No warrants shall be drawn on any Tax Collector, or Collector of Taxes, after his successor shall have qualified; but all money in the hands of the retiring collector shall be immediately paid over by him to the succeeding Tax Collector, after such succeeding Tax Collector shall have qualified, who shall receive and credit the same to the several accounts for which it has been collected; and the retiring collector shall collect the unpaid taxes due for the year of his appointment, and pay the same as collector to the incumbent Tax Collector, who shall receive and credit the same to the several accounts for which they were levied.

SEC. 2. *Be it enacted*, That all Acts or parts of Acts, inconsistent with this Act, be and the same are hereby repealed.

SEC. 3. *And be it enacted*, That this Act shall take effect from the date of its passage.

Approved March 17th, 1914.