

1912," a tax of three-eighths ($\frac{3}{8}$) of one cent on each one hundred dollars, to meet the interest and create a sinking fund for the redemption of the "Consolidated Loan of 1913," a tax of one-half ($\frac{1}{2}$) of one cent on each one hundred dollars, to meet the interest and create a sinking fund for the redemption of the "Maryland State Normal School Loan," a tax of two-thirds ($\frac{2}{3}$) of one cent on each one hundred dollars, to meet the interest and create a sinking fund for the redemption of the "Second Insane Hospital Loan," a tax of two and one-half ($2\frac{1}{2}$) cents on each one hundred dollars, to meet the interest on the "State Roads Loan of 1914," a tax of three-eighths ($\frac{3}{8}$) of one cent on each one hundred dollars, to meet the interest on the "State Omnibus Loan of 1914," a tax of one-eighth ($\frac{1}{8}$) of one cent on each one hundred dollars, to meet the interest on the "Maryland Agricultural College Loan," and a tax of one (1) cent on each one hundred dollars, for the maintenance of State roads, making an aggregate of thirty-two and one-third ($32\frac{1}{3}$) cents on each one hundred dollars; and the Comptroller of the Treasury shall levy the same State taxes on the shares of the capital stock of all banks, State and National, and other incorporated institutions and companies of this State, the shares of whose capital stock are liable by law to assessment and taxation.

Approved April 10th, 1914.

CHAPTER 397.

AN ACT to amend Article 75A of the Code of Public General Laws of Maryland (Bagby's Edition), title "Public Accountant," by the addition of a new Section to be designated Section 5A.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Article 75A of the Code of Public General Laws of Maryland (Bagby's Edition), title "Public Accountant," be and the same is hereby amended by adding a new Section to follow Section 5, to be known as Section 5A, said Section to read as follows:

5A. Any citizen of the United States or person who has declared his intention of becoming such citizen, over the age of 21 years, who holds a valid and unrevoked certificate as a Certified Public Accountant, or the equivalent thereof, issued by or under the authority of any State of the United States,