

CHAPTER 507.

(Vetoed.)

CHAPTER 508.

AN ACT to provide for the assessment, valuation and taxation of judgments in Carroll County, Maryland, for county purposes only, and to provide for the collection of the tax on same.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the plaintiff in all judgments recorded in the office of the Clerk of the Circuit Court for Carroll County shall pay annually a tax of eight per centum upon the gross amount of interest paid each year by the defendant or defendants to the plaintiff or his assignee, to be collected by the County Commissioners of Carroll County by suit if necessary.

SEC. 2. *And be it enacted,* That the Clerk of the Circuit Court for said county shall furnish the County Commissioners of said county as soon as practicable after the passage of this Act a complete list of all unpaid judgments not more than twelve years old, and each month thereafter said Clerk shall furnish the County Commissioners of said county a list of all judgments entered in his office since the last of said statements.

SEC. 3. *And be it enacted,* That the taxes hereby levied shall be for county purposes only, and if any person or body corporate shall fail to pay the tax levied by authority of this Act, at the time other taxes levied for county purposes are due and payable, the County Treasurer of said county shall proceed by suit to collect the same, for any year or fraction thereof.

SEC. 4. *And be it enacted,* That it shall be unlawful for any judgment creditor to require any judgment debtor, or any one for him, to pay the tax levied on and of said judgment, but if any judgment creditor should require any such tax on said judgment to be paid by any such judgment debtor or any person for him, such judgment debtor shall have the right by suit to recover such tax as paid.

SEC. 5. *And be it further enacted,* That all Acts or parts of Acts inconsistent herewith are hereby repealed.

Approved April 18th, 1916.