

Taxes," sub-title "Taxes When Due," be and the same are hereby repealed.

48. The State taxes levied in pursuance of Section twenty-eight of this Article, and all taxes due from incorporated institutions of this State, shall be due and payable on and after the first day of July in the year in which they are levied, and if not paid on or before the said first day of September in said year, shall bear interest from said date at the rate of six per centum per annum. It shall be the duty of the collectors or County Treasurer or other officers collecting said taxes to make monthly returns and remittances to the Comptroller of the amounts thereof collected from time to time; and his compensation for services in the collection and remittance of said taxes shall be the sum levied for that purpose by the Mayor and City Council of Baltimore City and the County Commissioners of the respective Counties of this State, as provided in this Article. Said State taxes shall be in arrear on and after the first day of January succeeding the date of levy, and it shall be the duty of said collectors, treasurers and other officers who may be charged with the collection of the same, immediately thereafter to proceed to collect said taxes in arrears in accordance with the provisions of law for the collection of delinquent taxes.

SEC. 3. *Be it further enacted*, That all laws, general or local, inconsistent with the provisions of this Act, are hereby repealed to the extent of such inconsistency.

Approved April 18th, 1916.

CHAPTER 631.

AN ACT to repeal and re-enact with amendments Section 154 of Article 81 of the Annotated Code of Public Civil Laws of Maryland, title "Revenue and Taxes," sub-title "State Tax Commissioner," and to also repeal and re-enact with amendments Section 219 of said Article 81 of said Code, title "Revenue and Taxes," sub-title "Distilled Spirits."

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 154 of Article 81 of the Annotated Code of Public Civil Laws of Maryland, title "Revenue and Taxes," sub-title "State Tax Commissioner" and Section 219 of said Article 81 of said Code, title "Revenue and Taxes," sub-title