SEC. 2. And be it further enacted, That this Act shall take effect from the first day of June, 1916.

Approved April 11th, 1916.

CHAPTER 392.

An Act to refund to the Sherwood Distilling Company, a corporation of the State of Maryland, a sum of money paid in error to the State Treasurer.

Whereas heretofore, to wit, on the 18th day of August, 1914, the Sherwood Distilling Company, a corporation of the State of Maryland, paid to N. Bosley Merryman, Collector of State and County Taxes for Baltimore County, the sum of \$458.50 representing County taxes \$350. and State taxes of \$103.08 for the year 1914, on a certain drying plant owned by the said Company at Cockeysville, Maryland—assessed for State and County Taxes at \$35000;

AND WHEREAS the said drying plant was previous to the year 1914, destroyed by fire and a new building erected in its place, and assessed at \$40000., on which assessment the said Company paid to the said N. Bosley Merryman the sum of \$524. representing County taxes of \$400. and State taxes of \$124. for the year 1914;

And Whereas the assessment of \$40000. on the said new building constituted in effect a double assessment, and the County Commissioners for Baltimore County have refunded to the said Company the County tax erroneously collected by the said County Treasurer for the year 1914 for the said assessment of \$35000. upon the building so destroyed by fire as aforesaid:

Section 1. Be it enacted by the General Assembly of Maryland, That the Comptroller be, and he is hereby, authorized and directed to issue his warrant upon the Treasurer, payable to the Sherwood Distilling Company, a corporation of the State of Maryland, for the sum of One Hundred and Three Dollars and Eight Cents (\$103.08), said amount having been paid by the said Company to the County Treasurer of Baltimore County as State taxes erroneously assessed against it for State purposes for the year 1914, in Baltimore County.

Approved April 11th, 1916.