

sentence to both fine and imprisonment, in the judgment of the Court. False swearing on the part of any witnesses shall be deemed perjury and shall be punished as such.

12. Every person or persons, association or corporation licensed to hold racing meets within the State of Maryland as hereinbefore provided, shall on or before the 20th day of December of each year return to the Commission a full statement, under oath, of their receipts from all sources whatsoever during the calendar year, and of all expenses and disbursements, all itemized in manner and form as shall be directed by the Commission, and with such allowances as may be approved by the Commission, showing the net revenue from all sources derived by such person, persons, association or corporation engaged in or conducting horse-racing. The cost of any alterations, additions, charges or improvements made or proposed upon the property owned or leased by any such person and used by it for the convenience and comfort of the public and of the horse owners, with the approval of the Commission, shall be deducted as running expenses in such statements.

In addition to all other license fees hereinbefore provided for every such licensee shall pay to the Commission an additional license fee or tax of fifteen per cent. of the net revenue, as shown in the sworn statement submitted to and approved by the Commission. Such fees or taxes shall be paid at the time the statements are approved by the Commission. Any licensee failing or refusing to pay the amount found to be due by the Commission as the tax on the net revenue, shall be guilty of a misdemeanor, and, upon conviction, shall be liable to a fine of not more than \$25,000 in addition to the amount due the Commission, and to imprisonment for not more than six months, or both fine and imprisonment, in the discretion of the Court. All fines up to the amount found to be due the Commission, when paid into court by a licensee found guilty of violating this section, shall be transmitted and paid over by the Clerk of the Court to the Commission.

13. In addition to licensing racing for not exceeding one hundred days as hereinbefore provided, bona fide County Fairs or Agricultural Exhibits may be licensed by the Racing Commission to conduct racing during not more than five days each in any one year upon payment by the applicant of a