

of penalty imposed, and all such penalties so imposed shall be added by the Comptroller to any taxes in his hands next due by such corporations, partnership or individuals, and shall be collected in the same manner as the taxes themselves are collected, and if there are no such taxes, then the said penalties shall be collected by the Comptroller in the same manner as taxes are collected by him; and such penalties when collected shall be paid into the treasury of the State for general purposes of the State.

Provided, however, that the State Tax Commission shall have the power, on good cause shown to it, to abate or reduce any penalties imposed as aforesaid, and in such event the Commission shall forthwith notify the Comptroller of such abatement or reduction, and in case of such abatements, the penalties shall not be collected at all, and in case of such reductions, only the balance of the penalties then remaining shall be collected as aforesaid.

Every partnership or individual over which the said State Tax Commission now or hereafter may have jurisdiction shall be subject to the provisions of this section, as fully as if such partnership or individual were a corporation.

SEC. 2. *And be it further enacted*, That this Act shall take effect on and after June 1st, 1922.

Approved April 13th, 1922.

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### CHAPTER 243.

AN ACT to authorize and empower the County Commissioners of Baltimore County to borrow upon the faith and credit of said county a sum not to exceed three million (\$3,000,000) dollars and to issue and sell coupon bonds therefor, and to expend out of the proceeds thereof not exceeding two million (\$2,000,000) dollars for the purpose of constructing and permanently improving the public roads of said county, and to pay out of the proceeds thereof to the County Board of Education of Baltimore County not exceeding the sum of one million (\$1,000,000) dollars for the erection and equipment of new public school buildings and the permanent improvement of old public school buildings in said county; providing for the payment of said loan, principal and interest, by the levy of taxes; providing generally for the time,