

of Maryland, title "Montgomery County," sub-title "Dogs," and re-enact the same with amendments providing for the collection of taxes on dogs.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 189, 190, 191, 192, 193, 194, 195, 196 and 197 of Article 16 of the Code of Public Local Laws, title "Montgomery County," sub-title "Dogs," be and the same are hereby repealed and re-enacted with amendments so as to read as follows:

Section 189. *Be it enacted,* That all owners of dogs born before the first of January in each year, in Montgomery County, shall pay to the county an annual tax of one dollar for each male dog and two dollars for each female dog, except keepers of kennels, who shall pay a kennel license of ten dollars per annum for less than twenty-five dogs; between twenty-five and fifty dogs, twenty-five dollars. The Clerk of the Police Court shall issue a kennel license, which shall specify the name of the owner, name of kennel and keeper of same, and any dog kept or straying about the premises of any person with his knowledge, whether such person be the owner or only the occupant of said premises, shall be deemed for the purpose of this section the property of said person, and the tax imposed by this section shall be due and payable on the first day of January of each year, and shall be payable within the first thirty days of each year.

Section 190. *Be it enacted,* That it shall be the duty of the County Commissioners to provide the Clerk of the Police Court of the county with suitable metal tags, having stamped on one side the number thereof and on the other side the year for which they are to be used, to be worn on the neck of the dogs whose owners shall pay to the Clerk of the Police Court the said tax, and County Commissioners shall provide the Clerk of the Police Court with blank receipts in printed form, which, when filled up, shall contain the name of the owner of the dog, his postoffice address, as well as the name of the dog, its sex, breed and color, with the number and date of its tag, and the amount of tax collected, and County Commissioners shall also provide said clerk blank reports in printed form, to be made by the said clerk to the County Commissioners, containing the facts required above to be given in the receipt from the clerk to the owner upon the payment of the annual tax aforesaid; the clerk shall keep safely the reports and enter the facts required above