regularly in a book to be kept for that purpose in the office and under the supervision of the County Commissioners of Montgomery County, and the clerk shall receive and keep an accurate account of all the tax funds paid to him as required by this Act.

Section 191. Be it enacted, That it shall be the duty of the Clerk of the Police Court upon the payment of the tax by the owner of a dog the clerk shall give to him a receipt in the form in this Act prescribed, and also a tag to be worn by the dog, and the clerk shall report to the County Commissioners on or before the first day of every month in the same manner and form aforesaid, and shall at the same time pay to the county treasurer all the tax funds he has collected.

Section 192. Be it enacted, That if any person or persons directly or indirectly fail or refuse to procure a tag for any dog owned by him, her or them, or for any dog in the possession of, or over which said person may have the care or custody, on or before the first day of April in each year, said person shall upon conviction thereof be fined not more than twenty-five dollars and the costs of the prosecution, and shall be committed to the Montgomery County Jail until said fine and costs be paid, for a period not to exceed 30 days, and one-half of the fine imposed and collected shall be paid to the informer, and any person, including the Sheriff or any Deputy Sheriff or Constable, may be entitled to claim and receive such informer's fee, even though any of said officers may be salaried officers and specially charged with the enforcement of the provisions of this Act. It shall be the duty of the Sheriff and any deputy sheriff and all constables to enforce the provisions of this section, and each of said officers are specially charged to make diligent inquiry and investigate the violations of this section, and in all cases brought by any officer for violation of this section said officer shall be allowed and paid all of the fees allowed in such cases, together with the informer's fee if said officer be the informer, even though said officer be a salaried officer, and these prosecutions and payment to officers of the costs and informers shall be an exception to any statute to the contrary.

Section 193. Be it enacted, That the county treasurer shall place the tax so collected to the credit of a fund to be called "the dog fund" of Montgomery County; but if there remains in the county treasury to the credit of the "dog fund" on the first day of January of each year a sum more than sufficient to