

or from a Circuit Court to the Court of Appeals, shall stay or in any manner affect the collection or enforcement of the assessment or classification complained of; but upon the final determination of any such appeal any taxes which such determination may show to have been illegally collected, shall be to the extent of illegality forthwith refunded with interest, and the disbursing officers of the State and of the several counties and cities of the State are authorized and directed forthwith to make such refunds.

SEC. 2. *And be it enacted*, That Section 106, 107, 108, 109, 110, 111, 112, 113, 114, 122, 123, 124 and 250 of Article 23 of the Code of Public General Laws of Maryland (1924), entitled "Corporations," and Section 11 of Article 25 of the said Code of Public General Laws of Maryland, entitled "County Commissioners," Section 603 of Article 27 of the said Code of Public General Laws of Maryland, entitled "Crimes and Punishments," Section 81 of Article 93 of said Code of Public General Laws, title "Testamentary Law," be and they are hereby repealed.

SEC. 3. *And be it enacted*, That Sections 206 to 212, inclusive, of Article 81 of the Code of Public General Laws (1924), title "Revenue and Taxes," sub-title "Taxation of Dogs," be and they are hereby re-enacted without change as additional sections to Article 56 of the Code of Public General Laws (1924), title "Licenses," to be known as Sections 267, 268, 269, 270, 271, 272, 273, under the sub-title "Dog Licenses in Counties," so as to read as follows, provided that such re-enacted sections shall have no greater effect than if the corresponding sections of Article 81 had not been repealed:

*Dog Licenses in the Counties.*

267. On or before the first day of July, 1918, and on or before the first day of July of each year thereafter, the owner of any dog, six months old or over, shall apply either orally or in writing, to the County Treasurer or Clerk to the County Commissioners in Counties having no Treasurer of the county in which he or she resides or to a Justice of the Peace of any district in said county for a license for each such dog owned or kept by him, and such application shall be accompanied by a fee of one dollar (\$1.00) for each male dog or each spayed female dog, and a fee of two dollars for each unspayed