

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1931.

Approved April 6, 1931.

CHAPTER 23.

AN ACT to add one new section to Article 1 of the Code of Public Local Laws of Maryland (1930 Edition), title "Alleghany County," sub-title "County Tax Collector," to be known as Section 119B, authorizing the County Commissioners of Alleghany County, when in their opinion the public good and general welfare so requires, to accept from persons, firms or corporations engaged in any business or industry and usually employing more than fifty persons, a note or other obligation secured by a confessed judgment in lieu of and in the place of the present and immediate payment of county taxes due and assessed against such person, firm or corporation, and providing the method for the same.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That one new section be, and the same is hereby added to Article 1 of the Code of Public Local Laws of Maryland (1930 Edition), title "Alleghany County," sub-title "County Tax Collector," to be known as Section 119B and to read as follows:

119B. The County Commissioners of Alleghany County are hereby empowered and authorized when in their opinion the public good and general welfare so requires, upon application and fulfillment of the requirements hereinafter contained, to accept in lieu of and in place of the immediate and present payment of taxes, a note or other obligation secured by a confessed judgment, as hereinafter provided, in an amount equal to all county taxes and interest and penalties thereon then due said county, from any person, firm or corporation engaged in any business or industry in Alleghany County and usually employing not less than fifty employes. Before said note or other obligation secured by a confessed judgment shall be accepted and received by said County Commissioners of Alleghany County, the applicant shall file with said County Commissioners of Alleghany County a statement under oath, showing for