

in Baltimore City, by or on behalf of any person who under existing law applying to guardians is entitled to priority of appointment. Provided, however, that the Orphans' Court of the several counties and of Baltimore City shall have concurrent jurisdiction with the Circuit Court as to the appointment of guardians of minor wards. If there be no person so entitled or if the person so entitled shall neglect or refuse to file such a petition within thirty days after mailing of notice by the Bureau to the last known address of such person indicating the necessity for the same, a petition for such appointment may be filed in any court of competent jurisdiction by or on behalf of any responsible person residing in this State.

The petition for appointment shall set forth the name, age, place of residence of the ward, the names and places of residence of the nearest relative, if known, and the fact that such ward is entitled to receive moneys payable by or through the Bureau and shall set forth the amount of moneys then due and the amount of probable future payments.

The petition shall also set forth the name and address of the person or institution, if any, having actual custody of the ward.

In the case of a mentally incompetent ward, the petition shall show that such a ward has been rated incompetent on examination by the Bureau in accordance with the laws and regulations governing the Bureau.

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

Approved April 17, 1931.

CHAPTER 257.

AN ACT to repeal and re-enact, with amendments, Section 21 of Article 81 of the 1929 Supplement to the Annotated Code of the Public General Laws of Maryland, entitled "Revenue and Taxes," fixing the date of maturity of taxes on distilled spirits, and regulating the payment of interest and penalties upon such taxes in arrears.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 21 of Article 81 of the 1929 Supplement to the Annotated Code of the Public General Laws of Maryland, entitled "Revenue and Taxes," be, and the same is hereby repealed and re-enacted, with amendments, so as to read as follows:

21. The State Tax Commission upon receiving said report shall, within thirty days thereafter, due notice of the time and