

said stamps, together with the recordation charges herein provided, shall be accounted for and paid over to the Comptroller.

It shall be unlawful for any person to record any instrument subject to the tax imposed by this sub-title, or to incur any additional debt secured by an instrument previously recorded, with respect to which additional debt a tax is required to be paid, without having provided for the payment of the tax and recordation charge as herein provided, and it shall be unlawful for any person to misrepresent the amount of the actual consideration in any such transaction. Any person violating the provisions of this sub-title shall be subject to a fine of not more than \$500.00 or to a sentence of not more than six months in jail.

SEC. 7. *And be it further enacted*, That Section 214A of Article 81 of the Annotated Code of Maryland (1935 Supplement) title "Revenue and Taxes", sub-title, "Tax on the Recordation of Instruments in Writing", as the same was enacted by Chapter 8 of the Acts of the Special Session of 1937, be, and the same is hereby repealed.

SEC. 8. *And be it further enacted*, That Section 23A of Article 56 of the Annotated Code of Maryland, (1935 Supplement) title "Licenses", as the same was enacted by Chapter 11 of the Acts of the Special Session of 1937, be, and the same is hereby repealed.

SEC. 9. *And be it further enacted*, That Section 23B of Article 56 of the Annotated Code of Maryland, (1935 Supplement) title "Licenses", as the same was enacted by Chapter 11 of the Acts of the Special Session of 1937, be, and the same is hereby repealed and re-enacted, with amendments, so as to read as follows:

23B. Every person, firm or corporation keeping, maintaining or operating for public entertainment within the State of Maryland, any music box, mechanical player piano, graphophone, or other similar mechanical musical device played by the insertion of a coin or token, shall obtain an annual State-wide license therefor from the Clerk of the Circuit Court of any County, or the Clerk of the Court of Common Pleas of Baltimore City, and shall pay therefor the sum of \$15.00 for each such machine or device. Each machine or device licensed shall have affixed to it a metal tag issued by the Clerk, showing that the fee for the current year has been paid. All licenses shall expire on the thirtieth day of April of each year, shall be transferable, and shall be prorated monthly. Any person, firm or corporation keeping, maintaining or operating any such machine or device without a license, shall be