cost of sale, and for this purpose the bailiff is hereby clothed with all the power possessed by collectors of State and county taxes in Caroline County: and the said bailiff shall collect and pay over to the treasurer all taxes levied by the commissioners and placed in his hands for collection on or before the first day of July of the next succeeding year; and for the purpose of enforcing the foregoing provisions, the said Commissioners are hereby authorized, empowered and directed to examine the books and papers of the said bailiff, including the receipts from said treasurer, to ascertain whether said taxes which were placed in his hands for collection have been collected; and the said bailiff is hereby directed to deliver said books, papers and receipts to said Commissioners, and to assist them in every way that they may require in making said examination: and if said Commissioners, or a majority of them, shall find that all of said taxes, save those which are insolvent, have not been collected, they are hereby directed to immediately cause suit to be entered on said bailiff's bond for the amount remaining uncollected, after having deducted therefrom the amount which is insolvent and uncollectible, and such suit shall be brought for the use of the Commissioners of Greensboro; and any judgment entered against said bailiff and his bond in said suit shall be immediately collected by said Commissioners as other judgments are now collected; and the amount so collected shall be immediately paid over to the treasurer; and neither the said bailiff nor his bondsmen shall be permitted in such suit to prove that any said taxes have not been collected; provided, that nothing herein contained shall be so taken or construed as to prevent said bailiff or any of the sureties on his bond from showing that any tax for which suit is brought, or any part of the same, is insolvent and uncollectible.

SEC. 2. And be it further enacted, That this Act shall take effect June 1, 1939.

Approved May 3, 1939.

CHAPTER 313.

(Senate Bill 273)

AN ACT to add a new Section to Article 27 of the Annotated Code of Maryland, 1924, Edition, title "Crimes and Punishments", sub-title, "Railroads—Obstructing",