

thirty-first, or the calendar year; and all taxes levied are due and payable as soon as the levy is made, said levy to be made on or before the first day of May, and the same shall become due and in arrears on the first day of October following the date of the levy, and shall be due and payable and bear interest from the first day of October following such levy. And on all tax bills unpaid on the first day of January in each year the treasurer and collector for Dorchester County shall collect as a penalty, an additional one per centum on all unpaid taxes, to be collected by him from the person owing said taxes, at the time and in the same manner that such taxes are collected, as now provided by law.

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

Approved May 3, 1939.

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#### CHAPTER 422.

(Senate Bill 437)

AN ACT to authorize and direct the Comptroller of the State of Maryland to release for expenditure by the State Roads Commission of Maryland any excess of receipts from the "One and one-half cent Lateral, County and Municipal Road Gasoline Tax Fund" now held in the State Treasury over and above the anticipated receipts from the said tax as set forth in the Budget for the fiscal years 1937 and 1938, and directing the State Roads Commission to allocate said fund among the respective Counties of the State in the proportion which the public road mileage of the several Counties bears to the entire public road mileage in the Counties of the State, for the uses and purposes set forth in Sections 7A, 7B, 7C, 7E, and 7F of Article 89B of the Code of Public General Laws of Maryland; and to provide that this Act shall be passed as an emergency measure.

WHEREAS Chapter 92 of the Acts of 1935 appropriated for the fiscal year 1937 for purposes therein set forth, the anticipated proceeds, less certain deductions of the "One and one-half cent Lateral, County and Municipal Road Gasoline Tax", and