

paid to the Comptroller at the time fixed herein for filing the return, except as provided in (b) hereof. In the event additional amounts are found to be due after the return has been filed, such amounts shall be subject to interest at six per cent. (6%) per annum from the time the return was originally due until payment is actually made to the Comptroller.

(b) The taxpayer may elect to pay the tax in four equal installments, in which case the first installment shall be paid at the time fixed herein for filing the return, the second installment shall be paid on the fifteenth day of the third month, the third installment on the fifteenth day of the fifth month and the fourth installment on the fifteenth day of the eighth month, after such date. If any installment is not paid on or before the date fixed for its payment, the whole amount of the tax unpaid, together with interest thereon from the time fixed herein for filing the return and such penalty thereon as may be imposed under the provisions of Section 255 hereof; shall be paid upon notice and demand from the Comptroller.

(c) As soon as practicable after the collection of income taxes, or installments thereof, from individual residents of this State, and in no case later than ninety days from the date received, the Comptroller shall pay over and distribute to the counties and cities of this State the respective shares to which they are entitled under Section 258 of this sub-title.

SEC. 2. *And be it further enacted*, That Section 2 of Article 38 of the Annotated Code of Maryland (1939 Edition), title "Fines and Forfeitures", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

2. All fines, penalties and forfeitures, when recovered, shall be paid to the county or city where the same may be imposed unless directed to be paid otherwise by the law imposing them.

SEC. 3. *And be it further enacted*, That Section 42 of Article 87 of the Annotated Code of Maryland (1939 Edition), title "Sheriffs", sub-title "Fines and Penalties", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

42. All fines, forfeitures, penalties and costs imposed as aforesaid are to be paid to the sheriff, who shall pay the same, except the costs, to the county or city where the same may be imposed unless directed to be paid otherwise by the law imposing them; and the costs shall be paid to the person entitled to receive them.

SEC. 4. *And be it further enacted*, That the sub-title "Auctions" and Sections 316 to 357, inclusive, of the Charter