

(j) Any person required to file a return or schedule as herebefore provided, who shall fail or refuse to file the same within the time required therein shall, upon conviction thereof, be fined not more than \$100 for each and every failure or refusal, and for any such failure or refusal extending beyond thirty (30) days duration, each day thereafter shall constitute a separate and distinct offense, and such person shall be fined in addition to the aforesaid \$100 not more than the sum of \$10 for each and every day of such failure or refusal beyond such thirty (30) day period. All prosecutions under this Section shall be brought in any court of competent jurisdiction within Montgomery County on information by the States Attorney for Montgomery County in the name of the County Commissioners of Montgomery County or the County Treasurer of said County.

(k) As used in the foregoing section the term "person" includes any individual, firm, co-partnership, joint adventure, association, corporation (domestic or foreign), trust, trustee, estate, or receiver.

(l) The provisions of the foregoing Section shall not apply to corporations which are by the provisions of any general law required to file returns in a different manner than herein provided to the extent of the requirements of such general law, but shall be applicable in all other respects.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1945.

Approved April 27, 1945.

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## CHAPTER 937.

(House Bill 769)

AN ACT to authorize the Mayor, Counselor and Aldermen of the City of Annapolis to borrow the sum of one hundred thousand (\$100,000) dollars upon the faith and credit of the City for the purpose of extending and improving the water and sewer systems in certain annexed territory under certain conditions and to issue bonds therefor and to levy taxes to pay the interest on and the principal of said bonds.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That the Mayor, Counselor and Aldermen of the City of Annapolis are hereby authorized and empowered to borrow upon the faith and credit of the City the sum of one hundred