

tracks or places of business of any such person, corporation or association, for the purpose of satisfying itself that the Commission's rules and regulations are strictly complied with, and the salaries and expenses of such expert accountants or other persons shall be paid by the person, corporation or association to whom they are assigned. The said Commission shall have power to summon witnesses before it and to administer oaths or affirmations to such witnesses whenever, in the judgment of the said Commission, it may be necessary for the effectual discharge of their duties; and any person failing to appear before said Commission at the time and place specified in answer to said summons, or refusing to testify, shall be deemed guilty of a misdemeanor, and, upon indictment and conviction in a Court of competent jurisdiction, shall be punishable by a fine of not more than Five Thousand Dollars or by sentence to jail for not more than six months, or by sentence to both fine and imprisonment, in the judgment of the Court. False swearing on the part of any witnesses shall be deemed perjury and shall be punished as such.

13. In addition to the license fee and other taxes imposed by law, every person, firm, association or corporation licensed to hold racing meetings in the State of Maryland, except bona fide county fairs or agricultural exhibits, shall pay to the Maryland Racing Commission for the use of the State of Maryland, within five days after the close of each meeting, a tax at the rate of two per cent. (2%) on the total amount of money wagered on all races during each and every meeting. The payment of said tax shall be accompanied by a statement of the licensee, or his duly authorized agent, under oath, showing the amount of money wagered each day during the preceding meeting. The Commission shall promptly pay all taxes collected under the provisions of this Section to the Treasurer of Maryland.

In addition to the license fee, the tax on wagers and other taxes imposed by law, every person, firm, association or corporation licensed under this Article shall, within five days after the close of each meeting, pay to the Maryland Racing Commission for the use of the State, the breakage, as such breakage is understood and computed in the annual reports of the said Commission, and as applied during the year 1944, received by such licensee during such meeting. The payment of said breakage shall be accompanied by a statement of the licensee, or his duly authorized agent, under oath, showing the total amount of breakage received at said meeting. The Commission shall promptly pay all breakage collected under the provisions of this section to the Treasurer of Maryland.