

in this State, having in their service or employment, any person or persons whose salary, emolument or income is made taxable by the provisions of this act, are hereby authorized, required and directed to retain and pay over to the collector of the assessment district in which such person or persons reside, the amount of tax provided by the provisions of this act, to be assessed on such salary, emolument or income, and that upon such corporation, institution or company incorporated by this State, and any person, private association, firm, company or foreign corporation doing business in this State, neglecting or refusing so to do, such corporation, institution or company incorporated by this State, and any such person, private association, firm, company or foreign corporation doing business in this State, so neglecting and refusing, shall forfeit and pay twice the amount of tax as authorized and directed and required to be retained and paid over, which shall be and is hereby made recoverable by law, as county taxes now are; and for the recovery of all taxes provided by the provisions of this act, the collectors shall have all the powers with which they are invested by law for the collection of other taxes.

CHAP. 325

SEC. 13. *And be it enacted*, That it shall be the duty of the several collectors to proceed to the collection of the tax to be levied by this act with all convenient despatch, so that one-fourth at least may be collected by the first day of December next, and the residue thereof by the first day of March, eighteen hundred and forty-three, subject to the penalties imposed on collectors by the act referred to in the eighth section of this act.

Collectors to collect with all convenient despatch.

SEC. 14. *And be it enacted*, That it shall be the duty of the levy courts or the commissioners of the several counties and Howard District and the mayor and city council of Baltimore, at the time of meeting, for the purposes of levying taxes for the use of their respective counties, district or city in the year eighteen hundred and forty-three, and annually thereafter, to impose an assessment or tax for the use of this State, upon all salaries, emoluments, incomes and profits except the salaries of the judges within their respective jurisdictions, according to the second section of this act, and the same is to be collected and paid into the State treasury, according to the fifty-second, fifty-third, fifty-fourth and fifty-fifth sections of the act referred to in the eighth section of this act or any supplement thereto.

Levy courts to levy on salaries etc.

SEC. 15. *And be it enacted*, That the levy court, commissioners of the several counties and Howard district and the mayor and city council of Baltimore are hereby authorized,

Allow assessors reasonable compensation.