

CHAPTER 189.

CHAP. 189.

An act further supplementary to an act entitled, An act for the General Valuation and Assessment of property in this state, and to provide a tax to pay the debts of the state, passed March session eighteen hundred and forty-one, chapter twenty-three. Passed March 1, 1843.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That from and after the passage of this act, the several sheriffs or collectors of any direct tax and income tax, levied or to be levied for the use of the state, shall be and they are hereby authorised and directed to receive in payment of said taxes, due from any person or persons, who may be liable to pay said taxes in this state, any coupon or coupons of interest on any of the bonds of the State, and actually due at the date thereof, as also the certificates of interest issued by the commissioners of loans as hereinafter directed; *provided,* that the said coupons or certificates, shall only be receivable for the years for which the said coupons or certificates and taxes may be respectively due. Sheriffs and collectors may receive coupons, &c. Proviso.

SEC. 2. *And be it enacted,* That the said sheriffs or collectors shall take from said person or persons so making payment, a receipt in due form of the payment of said coupon or certificate, on the part of the State, which receipt shall be returned with each coupon or certificate, for which the same was given, as vouchers to the commissioner of loans, who shall receipt to the same collector or sheriff for the same, and by him to be delivered to the Treasurer of the western shore, at the usual time of making returns as heretofore, or hereafter may be directed by law, and the said treasurer is hereby directed to receive the same in pursuance of the intent of this act; *provided also,* that such vouchers shall be accompanied with a declaration, made under oath by the said sheriff or collector, before a justice of the peace of the county, city, or district, in which he resides, that the said coupons or certificates were honestly and in good faith received for monies due, or to become due, for State taxes, from the person or persons on whose account the same were received, and any person swearing falsely in the premises, shall be liable to the pains and penalties of perjury. May take receipts, &c. Proviso.

SEC. 3. *And be it enacted,* That upon the demand of any creditor of the state upon the bonds or certificates of the same, the commissioner of loans is hereby authorised and directed, to issue a certificate or certificates, at the option of said creditor, of interest actually due on said bonds or certificates at the date thereof; *provided,* no certificate shall Commissioner of loans to issue certificate. Proviso.