

CHAPTER 234.

CHAP. 234.

*A further supplement to the act entitled, an act to Facilitate the collection of a portion of the Tax levied in pursuance of the act, passed at March session, eighteen hundred and forty-one, chapter twenty-three.*

Passed March 5, 1845.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That an annual tax for the use of the State, of twenty-five cents, or one-fourth of one per centum, be and the same is hereby imposed on every hundred dollars worth of the stock loans of the city of Baltimore, according to the assessed and corrected value thereof.

Tax imposed.

SEC. 2. *And be it enacted,* That it shall be the duty of the register of the city of Baltimore, within one month after the first day of April next; and within one month after the first day of April, annually thereafter, to make out and deliver to the appeal tax court for the city of Baltimore, a full and accurate list of the holders of the stock loans of said city, on the first day of April, in the year for which said list is made, showing the several amounts held by the said stockholders respectively.

Register to make a list of the holders of stock loans.

SEC. 3. *And be it enacted,* That the said appeal tax court, shall in each and every year, carefully examine the said list delivered to them by the said register, under the preceding section of this law, and correct the same, by striking out therefrom all the holders of said stock, who may be exempt from taxation on said stock under the laws of this State, and the said appeal tax court, shall annually on or before the first day of June, deliver one copy of the said list as corrected by them, to the said register, and one copy thereof to the Treasurer of Maryland, and the said appeal tax court, shall also distinctly set forth in each of said copies, the assessed value of the stock mentioned therein.

Appeal tax court to examine list of register

SEC. 4. *And be it enacted,* That it shall be the duty of the said register on the first day of July, in each and every year, after the passage of this act, to set apart and pay over to the Treasurer of this State, out of the funds in his hands, for payment of the interest becoming annually due and payable on the first day of July, on the said stock loan of the city of Baltimore, the amount of the tax imposed by and due under this act, on all that part of said stock loan, included in the said corrected list, returned to him by the appeal tax court, and it shall also be the duty of the said register, or of such other officer or officers of said city, as may be charged with the duty of paying said interest, to deduct from the interest due and payable on said first day

Register to pay to State Treasurer the interest due annually.