

laws of this State, and by or under any incorporated institution, or company incorporated by the said State, and held and exercised in Cecil county, and upon all salaries and emoluments received by any person in the employment of any person, private association, firm, company, public officer, or foreign corporation, doing business in Cecil county, and upon all professional incomes of all professions, faculties, and employments, and upon all profits arising from the practice of professions, faculties, and employments, and upon the income, wages, pay, profit, and advantage of any and all persons engaged in any professional, mercantile, manufacturing, mechanical, agricultural or other employments in said county, whereby they derive any income, pay, profit, benefit or advantage from their own personal labor and attention to business; the said salaries, emoluments, incomes, wages, pay, profit and advantage to be ascertained and rated in a fair and equitable manner, and to pay a tax at the rate of one dollar in the hundred; *provided however*, that no person shall be subject to, and required to pay such tax, whose salary, emoluments, income, wages, pay, profit or advantage is not assessed at a sum equal to or above the sum of one hundred dollars per annum; *and provided further*, that this section shall not be so construed as to tax the incomes arising from any real or personal property which now is, or which may be hereafter assessed and taxed in said county, for State and county purposes.

Provisoes

SEC. 19. *And be it enacted*, That whenever the salary, emoluments, income, wages, pay, profit or advantage of any person assessed under this act, shall be assessed at a sum equal to one hundred and fifty dollars, and below the sum of two hundred dollars per annum, and such person shall have one or more children residing in Cecil county, between the ages of six and twenty years, any and every such person shall pay an additional tax of one dollar; that whenever the salary, emoluments, and so forth, of any person assessed under this act, shall be rated at a sum equal to two hundred dollars, and below the sum of two hundred and fifty dollars per annum, and such person shall have two or more such children residing in Cecil county, any and every such last named person shall pay an additional tax of two dollars; that of any person assessed under this act, shall be rated at a sum equal to two hundred and fifty dollars, and

Tax on salaries regulated