

295. (Verification of Returns.) Every return filed by an individual shall be signed by the taxpayer and every corporation or partnership return required by this sub-title shall have annexed thereto a statement duly signed by the President, Vice-President, Secretary, Treasurer, Assistant Secretary **[or]**, Assistant Treasurer, *chief accounting officer or any other official of the corporation duly authorized so to act*, or a statement duly signed by a member of the partnership, or a statement duly signed by the receiver or trustee for a partnership or corporation in liquidation, to the effect that the statements contained therein are true. The Comptroller may require a further or supplemental return under this sub-title to contain further information and data necessary for computation of the tax herein provided.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1957.

Approved March 18, 1957.

CHAPTER 215

(Senate Bill 348)

AN ACT to add a new Section 107A to Article 6 of the Code of Public Local Laws of Maryland (1930 Edition), title "Caroline County", sub-title "County Commissioners", to immediately follow Section 107 thereof, requiring the County Commissioners of Caroline County to advertise for bids for ~~all~~ CERTAIN expenditures over ~~\$500~~, \$1,000, and to publicly announce the names of all bidders and the amounts of all bids when the contract is awarded.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 107A, be and it is hereby added to Article 6 of the Code of Public Local Laws of Maryland (1930 Edition), title "Caroline County", sub-title "County Commissioners", to immediately follow Section 107 thereof, and to read as follows:

107A. *Where money to be expended by the County Commissioners of Caroline County for any materials, supplies, repairs, roads or capital improvements of any sort, EXCEPT REPAIRS TO MACHINERY OR MECHANICAL DEVICES, exceeds the sum of ~~Five Hundred~~ ONE THOUSAND Dollars, the County Commissioners shall advertise for bids in ~~one~~ TWO or more newspapers published in Caroline County, publication of such advertisement to appear at least two weeks prior to the date on which the bids are to be filed. The contract for any such materials, supplies, repairs, roads or capital improvements shall be awarded to the lowest responsible bidder conforming to specifications, with consideration being given to quantities involved, time required for delivery, purpose for which required, competency and responsibility of bidder, and his ability to render satis-*

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

Strike out indicates matter stricken out of bill.