

Comptroller within the time prescribed by Section 335 of this sub-title.

389.

The vendor or person subject to tax as provided in this sub-title shall be entitled to apply and credit against the amount of tax payable by him as stated in Section 388, an amount equal to ~~three per cent. (3%)~~ *two per cent (2%)* of the gross tax to be remitted to the Comptroller to cover the expense in the collection and remittance of said tax; provided, however, that nothing contained in this section shall apply to any vendor or person who shall fail or refuse to file his return with the Comptroller within the time prescribed by Sections 385 and 387 of this sub-title.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety, and having been passed by a ye and nay vote supported by three-fifths of the members elected to each of the two Houses of the General Assembly, the same shall take effect ~~from the date of its passage.~~ ON APRIL 1, 1959. IT IS THE LEGISLATIVE INTENT THAT THIS ACT THEREBY SHALL FIRST TAKE EFFECT AS TO TAXES WHICH ARE COLLECTED BY THE VENDOR DURING THE CALENDAR MONTH OF APRIL, 1959, AND WHICH ARE DUE AND PAYABLE BY THE VENDOR DURING THE MONTH OF MAY, 1959.

Approved March 10, 1959

CHAPTER 146

(Senate Bill 74)

AN ACT to repeal and re-enact, with amendments, Sections 32 and 34 of Article 15 of the Code of Public Local Laws of Maryland (1930 Edition), title "Kent County", sub-title "Audit", as said Sections were enacted by Chapter 90 of the Acts of 1949, eliminating obsolete wording and correcting an error in the laws relating to the auditing of certain offices in Kent County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 32 and 34 of Article 15 of the Code of Public Local Laws of Maryland (1930 Edition), title "Kent County", sub-title "Audit", as said Sections were enacted by Chapter 90 of the Acts of 1949, be and they are hereby repealed and re-enacted, with amendments, to read as follows:

32. The County Commissioners of Kent County shall, on or before January 1 each year, appoint a Certified Public Accountant to audit the accounts, vouchers, books and papers of the Board of County Commissioners, Treasurer, Board of School Commissioners and Treasurer thereof, ~~the Trustees of the Poor~~ THE TRIAL MAGISTRATE AND SUBSTITUTE MAGISTRATE, and the Sheriff

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.