

shall be in such penalty as may be prescribed by ordinance of the Mayor and City Council to such penalty as may be prescribed by the Board of Estimates, and relieving the collector of Baltimore City taxes from liability on account of the dishonesty of his employee provided said employee gives proper bond to the City of Baltimore.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 52 of Article 81 of the Annotated Code of Maryland (1957 Edition and 1965 Cumulative Supplement), title "Revenue and Taxes", subtitle "Collectors and Collections", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

52. Bond—For collection of county and Baltimore City taxes.

As to county taxes, every collector before he acts as such, shall give bond to the county commissioners, county council, or county executive, as the case may be, in such penalty as may be prescribed by the county commissioners, county council, or county executive, as the case may be, but in no case less than the penalty fixed by existing local laws, with good and sufficient sureties to be approved by the county commissioners, county council, or county executive, as the case may be; and the collector of city taxes in the City of Baltimore, before he acts as such shall give bond to the mayor and city council of Baltimore in such penalty as may be prescribed by the [ordinances of the mayor and city council to be] *Board of Estimates of the City of Baltimore.* [approved by the mayor and president of the city council.] The condition of such bonds shall be that if the above bound . . . shall well and faithfully execute his office and shall account for and pay to the county commissioners, county council, or county executive, as the case may be, or to the mayor and city council of Baltimore, if in said city, or their order, the several sums of money which he shall receive for the county or city, as the case may be, or be answerable for by law, at such times as the law shall direct, then the said obligation to be void, otherwise to be and remain in full force and virtue in law. *Neither the collector of city taxes in the City of Baltimore, nor his bond, shall be liable to the mayor and city council of Baltimore for money not actually received by him because of the dishonesty or negligence of his employee; provided, however, that any such employee shall have first given a bond to the mayor and city council of Baltimore in a penalty to be prescribed by the Board of Estimates of the City of Baltimore. The condition of such bond shall be that if the above bound . . . shall well and faithfully execute his office, and shall account for and pay to the collector of City taxes in the City of Baltimore for the several sums of money which he shall receive for said collector, or be answerable for by law, at such times as said collector may direct, then such obligation to be void, otherwise to remain in full force and virtue in law. The said bond of such employee of said collector, when approved by said collector, shall be recorded in the office of the clerk of the Superior Court of Baltimore City.*

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1966.

Approved April 29, 1966.

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