of writing which is subject to the tax, shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than Five Hundred Dollars (\$500.00) or imprisoned for not more than six (6) months, or both in the discretion of the Court, for each such offense.

SEC. 2. And be it further enacted, That this Act shall take effect July 1, 1968.

Approved April 10, 1968.

CHAPTER 373

(House Bill 1128)

AN ACT to repeal and re-enact, with amendments, Section 37(n) of Article 87 of the Annotated Code of Maryland (1964 Replacement Volume and 1967 Supplement), title "Sheriffs," subtitle "Compensation and Duties," and to add new Section 55 to said Article and title of said Code, to follow immediately after Section 54 thereof and to be under the new subtitle "Elective Sheriffs," to provide for an elective sheriff in Kent County to be paid compensation as determined by the County Commissioners, and make such provisions contingent upon approval of the Maryland Constitution by the voters of this State at the referendum election on May 14, 1968.

SECTION 1. Be it enacted by the General Assembly of Maryland, That Section 37(n) of Article 87 of the Annotated Code of Maryland (1964 Replacement Volume and 1967 Supplement), title "Sheriffs," subtitle "Compensation and Duties," be and it is hereby repealed and re-enacted, with amendments, and that new Section 55 be and it is hereby added to said Article and title of said Code, to follow immediately after Section 54 thereof and to be under the new subtitle "Elective Sheriffs," and to read as follows:

37.

(n) The Sheriff of Kent County shall receive fan annual salary of \$6,000 and \$750 annually during his term toward an automobile or automobiles, as may be deemed necessary by the County Commissioners to be used by him and his deputies for general work of the office. He may appoint not more than two deputies who shall receive an annual salary of \$4,500 and an allowance to be made by the County Commissioners to the Sheriff and his deputy or deputies for such mileage as may be accumulated in the course of their duties at the same rate as paid other county officials and employees and other such additional allowances as the Commissioners may deem necessary.] compensation as determined by the County Commissioners.

Elective Sheriffs

55.

There shall be elected in Kent County in the year 1970 and every fourth year thereafter, a sheriff. The sheriff must be above the age