

and the days spent working on the public roads of the county, which statement or schedule, together with all books, papers and commitments kept by him pertaining to prisoners in the Jail, shall at all times be open to the inspection of the County Commissioners, State's Attorney and Grand Jury, and should the Sheriff neglect or refuse to keep said book or comply with any of the duties which he is hereby required to perform, he shall be guilty of a misdemeanor and subject to indictment, and upon conviction thereof, he shall be fined a sum not exceeding One Hundred Dollars (\$100.00).

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1972.

Approved April 26, 1972.

## CHAPTER 167

(House Bill 1021)

AN ACT to repeal and re-enact, with amendments, Section 411D(f) of Article 81 of the Annotated Code of Maryland (1971 Supplement), title "Revenue and Taxes," subtitle "Worcester County Room Tax," to change the intervals of distribution of funds collected by the Board of County Commissioners under the room tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 411D(f) of Article 81 of the Annotated Code of Maryland (1971 Supplement), title "Revenue and Taxes," subtitle "Worcester County Room Tax," be and it is hereby repealed and re-enacted, with amendments, and to read as follows:

411D.

(f) From the total proceeds collected from the tax by the Board of County Commissioners from time to time, from the hotels, motels, apartments, cottages or other similar places, the Board shall deduct a reasonable sum or percentage for the cost of imposing and collecting the tax and credit this deduction to the general funds of the county. That portion of the remainder of the total proceeds which came from payments made by a hotel, motel, apartment, cottage or other similar place located in whole or in part within the corporate limits of a municipal corporation in a resort area in the county shall be paid over without qualification or condition to the mayor and city council, by whatever name known, of the municipal corporation. The remaining portion of the total proceeds shall be credited to the general funds of the county. [Distribution of these several payments shall be made periodically by the Board of County Commissioners, within 45 days following the last days of March, June, August, and December.] *Distribution of these several payments shall be made periodically by the Board of County Commissioners, not less than 15 days nor more than 30 days following the last day of each month during the year.*

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1972.

Approved April 26, 1972.