

[53.]

Every such collector in the counties shall also give a separate bond to the State of Maryland in such penalty as may be prescribed by the Comptroller of the treasury with the approval of the Governor, with good and sufficient sureties, to be approved by the Governor, with the condition that if the above bound . . . shall well and faithfully execute his office and shall account for to the Comptroller and pay to the Treasurer of the State the several sums of money which he shall receive for the State, or be answerable for by law at such times as the law shall direct, then the said obligation to be void, otherwise to remain in full force and effect. The city collector in the City of Baltimore before he acts as collector of State's taxes in said city shall give a bond with good and sufficient sureties to the State of Maryland in a penalty of seventy-five thousand dollars, to be approved by the Governor, with the condition that if the above bound . . . shall well and faithfully execute his office and shall account with the Comptroller for and pay to the Treasurer of the State the several sums of money which he shall receive for the State, or be answerable for by law, at such times as the law shall direct, then such obligation to be void, otherwise to remain in full force and virtue in law; the said collector's bonds, when approved by the county commissioners, shall be recorded in the office of the clerk of the circuit court for the respective counties; when approved by the proper authorities in the City of Baltimore shall be recorded in the office of the clerk of the Circuit Court for Baltimore City and when approved by the Governor shall be filed in the office of the Comptroller of the treasury. The premiums on bonds with corporate surety given under this section or § 52 shall be paid by the county commissioners or the mayor and city council of Baltimore, as the case may be, for the collection of county taxes and by the State of Maryland for the collection of State taxes. On and after January 1, 1944, neither the collector of State taxes in the City of Baltimore, nor his bond, shall be liable to the State of Maryland 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 State of Maryland in a penalty to be fixed by said collector, with the approval of the State Comptroller, the Treasurer of the State, and the Governor, with the condition that if the above bound . . . shall well and faithfully execute his position of office, and shall account to the collector of State 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 Circuit Court for Baltimore City, and when approved by the Governor, the State Comptroller, and the Treasurer of the State, shall be filed in the office of the State Comptroller.]