and 110-22 to be under the amended chapter "Chapter 110. Supervisor of Tax Collection"

Article 12 – Public Local Laws of Maryland

(1985 Edition and December 1997 Supplement, as amended)

## BY repealing and reenacting, with amendments,

The Public Local Laws of Garrett County

Section 110-6 and 110-10

Article 12 - Public Local Laws of Maryland

(1985 Edition and December 1997 Supplement, as amended)

(As enacted by Chapter 97 of the Acts of the General Assembly of 1998).

## BY repealing

The Public Local Laws of Garrett County

Section 110-8

Article 12 - Public Local Laws of Maryland

(1985 Edition and December 1997 Supplement, as amended)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

## **Article 12 - Garrett County**

20 - 8.1.

THE COUNTY COMMISSIONERS OF GARRETT COUNTY SHALL APPOINT A SUPERVISOR OF TAX COLLECTION WHO SHALL EXECUTE THE REQUIRED BOND OR BONDS AND QUALIFY AS SPECIFIED UNDER THE PROVISIONS OF CHAPTER 110. THE SUPERVISOR OF TAX COLLECTION SHALL BE EMPLOYED UNDER THE PROVISIONS OF THE RULES AND REGULATIONS OF THE CLASSIFIED SERVICE OF GARRETT COUNTY. 66–8.

Such tax shall be due and payable monthly to the [Treasurer] DIRECTOR OF FINANCE of Allegany COUNTY and THE SUPERVISOR OF TAX COLLECTION OF Garrett [Counties] COUNTY, respectively, in which the mine is operated, and payable on or before the 25th day of the month next succeeding the month for which such tax is payable. In order to secure the effectual payments of such tax, each operator is authorized and required to deduct and retain from the wages of each employee employed by him on his payrolls in Allegany County the sum of twenty-seven cents (\$0.27) and in Garrett County the sum of thirty-eight cents (\$0.38) per month or fraction of a month if said employee is employed for less than a month. On or before the 15th day of the month next [sucedding] SUCCEEDING the month for which such deduction is made, each operator shall make a report of the number of employees so employed, under oath, to the [Treasurers] DIRECTOR OF FINANCE of Allegany COUNTY or THE SUPERVISOR OF TAX COLLECTION OF Garrett [Counties] COUNTY where the particular mine is located, and, on or before the 25th day of said succeeding month, shall pay over unto the [Treasurer] DIRECTOR OF FINANCE of Allegany COUNTY or THE SUPERVISOR OF TAX COLLECTION OF Garrett County, as the case