

(b) For employees in Garrett County: thirty-eight cents (\$0.38).

(2) For each month or fraction of a month in respect of each employee paying the tax and employed by said operator in Allegany and Garrett Counties, a tax shall be imposed upon each operator as follows:

(a) For operators in Allegany County: twenty-seven cents (\$0.27).

(b) For operators in Garrett County: thirty-eight cents (\$0.38).

C. Collections and payment of tax; penalty for default. Such tax shall be due and payable monthly to the Director of Finance of Allegany County and the Supervisor of Tax Collection of Garrett 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 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 Director of Finance of Allegany County or the Supervisor of Tax Collection of Garrett County where the particular mine is located, and, on or before the 25th day of said succeeding month, shall pay over unto the Director of Finance of Allegany County or the Supervisor of Tax Collection of Garrett County, as the case may be, the total amount so deducted and retained from the wages of the employees for the preceding month, together with a like amount to be paid by the operator. It shall be the duty of the County Commissioners of Allegany and Garrett Counties, respectively, to enforce, by appropriate remedies, the collection and payment of the tax hereby levied, and to all taxes in default, there shall be added and collected interest at the rate of six percent (6%) per annum from the date when due.]

[66-9.

A. The Director of Finance of Allegany County and the Supervisor of Tax Collection of Garrett County shall be legally liable to the respective Boards of County Commissioners for the safe and proper custody of the moneys received by them under this Article and shall hold the same in a separate fund to be known as "Miners and Operators Co-Operative Relief Fund," and shall only draw upon said Fund as provided by this Article.

B. (1) The respective Boards of County Commissioners may award the Director of Finance of Allegany County and the Supervisor of Tax Collection of Garrett County, in compensation for their services hereunder, such amounts as follows:

(a) For the Supervisor of Tax Collection in Garrett County, an amount equal to two percent (2%) of the tax collected hereunder.