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SHERIFF'S SALE.

BY virtue of a writ of Venditioni Exponas issued out of Dorchester County Court and to me directed, at the suit of the State of Maryland use of Henry L. McNamara adm'r. with the will annexed of William McNamara, against the goods and chattels, lands & tenements of Henry Moore, I have seized and taken in execution all the right, title, claim, interest and estate, at law or in equity, of the said Henry Moore to the following property to wit:—one Schooner of 28 tons, aged 8 years; also all those tracts, pieces, or parcels of land whereon the said Moore now lives, called 'Fishing Point,' 43 1-4 acres: 'Parris,' part 65 1-2 acres; 'Venture,' 13 acres; 'McNamara's Meadows,' 28 1-2 acres; making altogether in the farm 150 1-2 acres, more or less, lying and being on Elliotts Island in Lakes Election District—and I hereby give notice that on

Saturday the 28th inst.,

between the hours of 10 and 4 o'clock, P. M. at the store of Messrs. McNamara & Co. in Straights' Hundred, I will offer for sale at public auction to the highest bidder for CASH the said property so seized and taken in execution to satisfy the above named writ of Venditioni Exponas and costs

J. H. HODSON, Sh'ff.

May 7,—ts.

LAWS OF MARYLAND.

[BY AUTHORITY]

An Act to facilitate the collection of a portion of the tax levied in pursuance of the Act of Assembly passed March Session, eighteen hundred and forty-one, chapter twenty-three.

Section 1. *Be it enacted by the General Assembly of Maryland*, That it shall be the duty of the President or other proper officer of every Bank or other private corporation in this State, semi-annually after the passage of this act, to set apart and withhold out of the dividends on the stocks of said Bank or corporation, the amount of the tax levied on the stock of such Bank or corporation, under the act of March Session, eighteen hundred and forty one, chapter twenty-three, and pay the said tax to the Collector of the County, City or District, in which such Bank or corporation may be situated, accompanied by a statement shewing the respective proportions in which the said tax is paid for the several stockholders.

SEC. 2. *And be it enacted*, That it shall be the duty of the said Collectors to deliver such statement to the Levy Courts, Commissioners or Appeal Tax Court, as the case may be, who shall credit the tax accounts of the several stockholders of said Bank or Corporations in the manner in which the same appear by the statement to be paid.

SEC. 3. *And be it enacted*, That it shall be the duty of the Register of the City of Baltimore, whenever so required by the Collector of the City of Baltimore, to deliver to said Collector for the use of the Appeal Tax Court of the said City, a list of the holders of the stock of said City, shewing the several amounts held by said stockholders.

SEC. 4. *And be it enacted*, That it shall be the duty of the said Register annually, after the passage of this act, to set apart and pay over to the Collector of said City, out of the interest, on the stock of the City, the respective proportion of Tax due by the holders of said stock under the provisions of the act of Assembly aforesaid, accompanied by a statement shewing the payments made by him as herein directed for the said stockholders; and it shall be the duty of the said Collector to deliver such statement to the Appeal Tax Court of said City, who shall credit the accounts of the said stockholders in the manner in which the same appears by said statement to be paid.

SEC. 5. *And be it enacted*, That it shall be the duty of the Commissioner of Loans, semi-annually after the passage of this act, to set apart and pay over to the Collector of the City of Baltimore, out of the interest accruing on the State Stock, the respective proportions of Tax due on said stock by the holders thereof, under the provisions of the act of March Session, 1841, chapter 23, and it shall be the duty of the said Commissioner to furnish to the said Collector a statement exhibiting the proportions in which the Tax on said stock is paid by the said Commissioner, for the holders thereof, and the said Collector shall deliver said statement to the Appeal Tax Court, who shall credit the said stockholders on their books, in the manner in which the Tax accounts appear by said statement to be paid for the stockholders.

By the Senate, March 10, 1842.—This engrossed bill, the original of which passed the Senate, March 8th, 1842, was this day read and assented to.

By order, JOS. H. NICHOLSON,
Clerk of the Senate Maryland.

By the House of Delegates, March 10th, 1842 —This engrossed bill, the original of which passed the House of Delegates, March 8th, 1842, was this day read and assented to. By order,

JOHN NICK WATKINS,
Clerk of House of Delegates.

By the Governor, FRANCIS THOMAS.

We certify that the aforegoing is a true copy of "an act to facilitate the collection of a portion of the Tax levied in pursuance of the Act of Assembly passed March Session, eighteen hundred and forty one, chapter twenty-three," which passed the General Assembly of Maryland, at December Session, in the year eighteen hundred and forty one.

Given under our hands at the Seat of Government, this fourteenth day of March, in the year eighteen hundred and forty-two.

JOHN NICK WATKINS,
Clerk House of Delegates of Md.
JOS. H. NICHOLSON,
Clerk Senate of Md.

The Alleganian, Hagerstown Mail, Frederick Citizen, Rockville Journal, Baltimore Republican, Hartford Republican, Cecil Gazette, Denton Pearl, Sentinel (Q. Ann's co), Chestertown News, Somerset Herald, Easton Star, Herald (St. Mary's co.). Upper Marlborough Gazette, Annapolis Republican, Carroll Democrat and Cambridge Chronicle will insert the above six times.

JOHN C. LEGRAND,
Secretary of State.

May 7,—6t.

CHANCERY SALE.

BY virtue of a Decree of the High Court of Chancery, in the cause of Thomas Summers against Henrietta L. Higgins, I will offer at public sale, to the highest bidder, at the Court House door in the town of Cambridge, on

Monday the 13th day of June

next, between the hours of 11 & 12, (m.) the following very valuable property to wit: The plantation whereon the said Thomas Summers now resides, in Talbot County, comprising the following tracts or parcels of land, to wit: 'Dicks Marsh,' 'Discovery,' and a part of 'Nomini,' containing in the whole 481 acres, more or less. This Farm is well situated, near the Great Choptank river, and is a highly desirable residence. It is sold for the purpose of division amongst

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...S A. STEWART, Trustee.

The Easton Star will give the above 3 insertions.

CHANCERY SALE.

BY virtue of a Decree of the High Court of Chancery, I will offer at public sale to the highest bidder, at the Court House door in the town of Cambridge, on

Monday the 13th day of June

next, between the hours of 11 and 12, (m.) all the right and title of which a certain James Barclay died seized and possessed, in and to the following property to wit: A tract or parcel of land called 'Salisbury Plains,' 40 acres, more or less—a tract or parcel of land called "Middleton's Timber Yard," 20 acres, more or less—a tract or parcel of land called 'Smith's Field,' 10 acres, more or less—a tract or parcel of land called 'Easom's Vale,' 10 acres, more or less.—These lands are situated in Vienna District, and persons wishing to buy will examine for themselves.—The terms of sale are one third cash on the day of sale; the residue on a credit of 6 and 12 months, with interest from the day of sale, to be secured by bond with security approved by the trustee.

The creditors of the Said James Barclay are hereby requested to exhibit their clams, in the Chancery Office, within four months from the day of sale with the proper vouchers thereof.

JAMES A. STEWART, Trustee.

ap 30-tds.

LAWS OF MARYLAND.

[BY AUTHORITY.]

An Act to authorize the Licensing of Stock Brokers, Exchange Brokers, and Bill Brokers, and to regulate contracts for the purchase and sale of Loans and Stocks.

Section 1. *Be it enacted by the General Assembly of Maryland*, That from and after the first day of July, one thousand eight hundred and forty two, when any individual, co-partnership or firm in this State, shall have paid the sum of one thousand dollars to the Clerk of the county in which said individual, co-partnership or firm may reside, to be paid by the said Clerk to the State Treasurer, for the use of the State, with a view to the use or exercise of the business or occupation of a Stock Broker, the Clerk of the said county shall thereupon grant to such individual, co-partnership or firm, a license, under the seal of said county, authorizing him, her or them, to purchase & sell as agents, or for the use and benefit of others, in the county, to be designated in said license, for such brokerage, commission or other compensation, as may be agreed upon between the parties, any public loan or stock, and the stock of corporations, institutions, and companies, or other securities, in the nature thereof, that have been or may be hereafter authorized by, or under any law of the United States, or any separate State or Territory of the United States, and generally to do and perform all other acts and things incident to the business of a Stock Broker, for the term of one year from the date of such license.

Sec. 2. *And be it enacted*, That from and after the first day of July, aforesaid, when any individual, co-partnership or firm, in this State, shall have paid the sum of three thousand dollars to the Clerk of the county, in which said individual, co-partnership or firm may reside, to be paid by the said Clerk, to the State Treasurer, for the use of the State, with a view to the use and exercise of the business and occupation of an Exchange Broker, the Clerk of said county shall thereupon grant to such individual, co partnership or firm, a license, under the seal of said county, authorizing him, her or them, in like manner, to purchase & sell the bills, notes, or other legal obligations of any authorized corporation, institution, or company, domestic and foreign bills of Exchange, bank notes, & other securities, in the balance thereof, (public loans and stocks excepted,) and generally to do and perform all other lawful acts and things incident to the business or occupation of an Exchange Broker, for the term of one year from the date of such license.

Sec. 3. *Be it enacted*, That from and after the first day of July, aforesaid, when any individual, co-partnership or firm in this State, shall have paid the sum of three thousand dollars to the Clerk of the county, in which said individual, co partnership or firm may reside, to be paid by the said Clerk, to the State treasurer, for the use of the State, with a view to the use and exercise of the business or occupation of a bill broker, the Clerk of the said county shall thereupon grant to such individual, co-partnership or firm, a license under the seal of said county, authorizing him, her or them, in like manner, to purchase and sell notes of hand, drafts, acceptances and other securities, in the nature thereof, maturing or made payable at a future day, and generally to do or perform all other lawful acts and things incident to the business or occupation of a bill broker, for the term of one year, from the date of such license: Provided that every person who shall deal in any manner, directly or indirectly, in the purchase of stocks, bills, notes, and other obligations, shall be deemed and taken to be a broker in the meaning of the first and second and third sections of this act; and provided, further, that no such person shall be obliged to pay a license for the clerks or agents employed by him.

Sec. 4. *And be it enacted*, That for each and every year, during which any individual, co-partnership or firm, shall continue to use or exercise the business or occupation either of stock broker, bill broker, or exchange broker, as aforesaid, he, she, or they shall pay or cause to be paid, in advance, to the clerk of the proper county aforesaid, the sum in the respective cases above stipulated, and receive a new license, as aforesaid; and in case either of the parties shall die or shall remove from, and cease to use or exercise the business or occupation of a stock broker, exchange broker or bill broker, as the case may be, in the county named in his her or their license, before the expiration of the term therein specified, the benefit of said license for the unexpired term shall enure to and be continued in his, her or their legal representative or assignee, upon application to the clerk of said county for that purpose, such application to be accompanied by the oath or affirmation of the party so applying, acknowledged before one of the Judges of a Court of Record, and endorsed on said license, that the party or parties, to whom said license was originally granted, is or are deceased, or that he, she or they has or have removed from, and ceased to use or exercise the said business or occupation, in the county named in such license; and therefore the said clerk shall by his endorsement on said license authorize such legal representative or assignee to use or exercise the business or occupation of stock broker, exchange broker, or bill broker, for the unexpired term in said license named, but no such individual, co partnership or firm, legal representative or assignee, shall use or occupy at the same time more than one office or place of business for the transaction or exercise of the duties, privileges or occupation, either of stock broker, exchange broker, or bill broker, as aforesaid. It shall, however, be lawful for any individual, co-partnership or firm to hold at the same time a license as a stock broker, a license as an exchange broker, and a license as a bill broker, upon payment to the clerk of the county, as aforesaid, of the respective amounts hereinbefore stipulated for the respective licenses.

Sec. 5. *Be it enacted*, That from and after the first day of July aforesaid, no individual, co partnership or firm, other than those duly licensed under the provisions of this act, shall use or exercise the business or occupation of a stock broker, or an exchange broker, or a bill broker, under a penalty of five hundred dol-

...ery offence, to be recovered as ...e by law recoverable, one half for the use of the State, and the other half for the use of the informer.

Sec. 6 *Be it enacted*, That the said county clerks shall at the usual times of settling their accounts with the State Treasury, account for and pay over all sums received under this act, under the same laws and penalties as are now prescribed by law.

Sec. 7. *Be it enacted*, That from and after the first day of July aforesaid, if any person or persons whatsoever, shall make or enter into any contract or agreement, written or oral, for the purchase, receipt, sale delivery or transfer of any public loan or stock, or the stock of any corporation, institution or corporation, or other security in the nature thereof, or any bill, notes or other obligations of any corporation, institution or company created or authorized, or that may hereafter be created or authorized, as aforesaid, in which contract or agreement it may be stipulated or understood betweem the parties thereunto, his, her or their agent or agents, that the same may be executed or performed at any future period, exceeding five judicial days next ensuing the date of such contract or agreement, then and in every such case, such contract or agreement, shall be and the same is hereby declared to be null and void. And if any person or persons shall hereafter the first day of July aforesaid, make or enter any such contract or agreement, in which it shall or may be stipulated or understood as aforesaid, he, she, or they, so offending shall upon conviction thereof, forfeit and pay for every such offence any sum not less than three hundred dollars, nor more than one thousand dollars, one half for the use of the informer, and the other half for the use of the State. And moneys hereafter paid by any person or persons in performance, or in pursuance of any such void or prohibited contract or agreement, as a difference between the price agreed upon, and the current price or value, at the time stipulated or understood for the execution or performance of such void or prohibited contract or agreement, or as damages for the breach or non performance thereof by any vender or purchaser in any such case, or by way of compromise, or otherwise, by reason of any such void or prohibited contract or agreement, or any breach thereof, shall be held and deemed to be moneys had and received by the person or persons receiving the same, to and for the use of the person or persons paying the same; and, as such, together with a penalty of twenty per cent. on the amount so paid and received, with lawful interest thereon, shall be recoverable by the person or persons so paying the same, he, her or their executors, administrators or assigns, and liable in the same manner that other dues to the payer or payers thereof are liable to attachment or executions thereof.

By the Senate, March 10th, 1842 —This engrossed bill, the original of which passed the Senate, March 8th, 1842, was this day read and assented to.

By order, JOS. H. NICHOLSON,
Clerk of the Senate of Maryland.

By the House of Delegates March 10th, 1842.—This engrossed bill, the original of which passed the House of Delegates the 7th of March, 1842, was this day read and assented to.

By order. JOHN NICK WATKINS,
Clerk of the House of Delegates.

By the Governor,
FRANCIS THOMAS.

State of Maryland, to wit:—Be it remembered, and we hereby certify that the aforegoing is a true copy of the Act entitled "An act to authorize the licensing of stock brokers, exchange brokers, and bill brokers, and to regulate contracts for the purchase and sale of loans and stocks," which passed the general Assembly of Maryland, at December session, one thousand eight hundred and forty two

Given under our hands at the city of Annapolis, this 15th day of March, 1842.

JOHN NICK WATKINS,
Clerk House of Delegates of Md.
JOS. H. NICHOLSON,
Clerk Senate of Md.

The Alleganian, Hagerstown Mail, Frederick Citizen, Rockville Journal, Baltimore Republican, Harford Republican, Cecil Gazette, Denton Pearl, Sentinel (Queen Ann's Co.) Chestertown News, Somerset Herald, Easton Star, Herald (St. Mary's Co.) Upper Marlborough Gazette, Annapolis Republican, Carroll Democrat, and Cambridge Chronicle will insert the above six times.

JOHN C. LEGRAND,
Secretary of State.

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LAWS OF MARYLAND.

[BY AUTHORITY.]

An Act to raise additional revenue to aid in paying the debts of the State, by laying a tax on salaries, incomes, emoluments and profits.

Section 1. *Be it enected by the General Assembly of Maryland*, That a tax for the sums and in the manner hereinafter mentioned, shall be raised and paid into the Treasury of the Western Shore, upon all salaries, except the salaries of the Judges, and emoluments of any office created or held by or under the constitutions or laws of this State, and by or under any incorporation, institution, or company incorporated by the said State, and upon all salaries and emoluments received by any person, private association, firm, company, or foreign corporation, doing business in this State, and upon all professional incomes of all professions, faculties and employments, and upon all profits arising from the practice of all professions, faculties and employments) excepting the incomes or profits of clergymen accruing to them as such, as the incomes arising from all and singular, the property which has been or which shall hereafter be made taxable by law for the use of this State) to be ascertained and rated by the assessors in a fair and equitable manner as hereinafter provided for.

Sec. 2. *And be it enacted*, That all salaries, incomes, emoluments and profits made taxable by the first section of this act, shall be taxed at the rate of two and a half per cent., provided that nothing contained herein shall authorize the levying of any tax upon any salary, income, emolument or profit, the annual value of which does not amouut to five hundred dollars.

Sec. 3. *And be it enacted*, That on or before the first Monday in May next, ensuing the passage of this act, it shall be the duty of the Levy Court, or Commissioners, as the case may be, of each county and Howard District, and of the Mayor and City Council of the City of Baltimore, to appoint for each of the assessment districts, as provided for by law, in the several counties and Howard district, and of the Mayor and City Council of the City of Baltimore, a suitable and discreet person as an Assessor for each assessment district, who, before entering upon the discharge of the duties as hereinafter imposed on him, shall take and subscribe the following oath or affirmation.—I——————, do swear, (or solemnly, sincerely and truly declare and affirm) that as Assessor for ——————, assessment district, I will faithfully, honestly and justly, and without fear, favour, affection, hatred, malice or ill-will, rate all offices, post of profit, professions and occupations at what I believe to be the yearly salaries, incomes, emoluments or profits arising therefrom, which said oath or affirmation, as the case may be, properly attested by the Justice, before whom the same shall have been taken, shall be filed with the Clerk of the Levy Court, or Commissioner of the proper County or Howard district, or, in case the same shall be taken by an Assessor appointed for Baltimore city, with the Register of the said city; and it is hereby declared to be the duty of the Treasurer of the Western Shore, and he is hereby directed to prepare and furnish to each Assessor at the time of his appointment, or as soon thereafter as may be, instructions as regards the manner the duties hereby by this act imposed on the said Assessor shall be executed.

Sec. 4. *And be it enacted*, That it shall be and it is hereby declared to be the duty of the Assessors, immediately to proceed without unreasonable delay, to assess the salaries, emoluments, incomes and profits of all persons residing in their separate assessment districts, made subject to the provision of this act to such assessment; and it is hereby provided, that in all cases where any person or persons receiving, holding or possessing any salary, emolument, professional income or profit, made subject to the payment of a tax by the provisions of this act, shall (before the Assessors have completed their assessment) make oath or affirmation to said Assessors that the value thereof does not exceed a certain sum to be specified in said oath or affirmation; it shall be the duty of said Assessors to value such salary, income, emolument or profit, at the sum so specified and no more.

Sec. 5. *And be it enacted*, That if any one or more of the Assessors, directed to be appointed by this act, shall die or resign, or refuse to serve, such vacancy or vacancies shall be filled as soon thereafter as may be, by the Levy Court, Commissioners, or Mayor and City Council of Baltimore, as the case may be; and if any person appointed Assessor aforesaid, who shall have accepted his appointment, shall neglec to make the required returns, certificates and authentications agreeably to this act, he shall for every such neglect forfeit a sum not exceeding five hundred dollars.

Sec. 6. *And be it enacted*, That it is hereby declared and made to be the duty of each and every person, whose salary, emolument income or profit is made taxable by this act, to furnish when required to do so by the Assessor of the district in which such person resides, a particular, full and correct statement of the same; which said statement, if required by the Assessor, shall be made under the oath or affirmation of such person to be administered by said Assessor; and if any person shall refuse, or, after ten days notice, neglect to render an account of such salary, emolument, income or profit, such person so offending shall forfeit and pay a sum not exceeding one thousand dollars; and the said Assessor shall thereupon, on his own knowledge, or the best information he can obtain, value such salary, emolument, income or profit, to the full amount of what he believes the same to be worth; and if persons shall give in a false or partial account of his salary, emoluments, income or profit, with an intent to defraud, such person shall forfeit and pay a sum not exceeding one thousand dollars.

Sec. 7. *And be it enacted*, That the aforesaid Assessors shall, on or before the first Monday in Aug. next, complete their assessment of their several assessment districts, and shall at the same time make return and deliver the Levy Court, or the Commissioners of the several counties and Howard district; and to the Appeal Tax Court of Baltimore city, a certificate in writing, designating in alphabetical order the name & residence of the persons whose office, profession, or occupation they have assessed, with the amount of salary, emolument, professional income or professional profit held or received by, or secured to them, as also the assessment district in which such assessment was made.

Sec. 8. *And be it enacted*, That the right of appeal as guaranteed to any person or persons, under the twenty fourth and twenty fifth sections of an act entitled an act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of the State, passed at March session eighteen hundred and forty one, chapter twenty three, be and the same is hereby guaranteed to any individual or individuals, either in their private, associated or corporate character, who may consider himself or themselves aggrieved by such valuation of his or their salaries, emoluments, incomes or profits as returned by the aforesaid assessors; and for the purpose of hearing such appeals, the Levy Court and Commissioners of the several counties, and of Howard district, and the Appeal Tax Court of Baltimore city, shall assemble at their usual places of meeting on the second Monday in September next, and continue in session not more than six nor less than three consecutive days, having first given at least one week's notice by public advertisement; and in determining such cases of appeal as may be there brought before them, they shall govern themselves by the aforesaid sections of the act referred to in this section; and it shall further be the duty of the said Levy Courts, Commissioners and Appeal Tax Courts, at the said meetings in September, or as soon thereafter as practicable to furnish the Treasurer of the Western Shore with a correct statement made out from the Assessors returns, as corrected, which said statement shall exhibit, in alphabetical order, the names and residence of the persons whose salaries, emoluments, incomes and profits have been assessed; the amonnt of their salaries, incomes, emoluments and profits, and the amount of tax assessed on each, which said statement shall be signed by the Levy Court, Commissioners or Appeal Tax Court as the case may be.

Sec. 9. *And be it enacted*, That it shall be the duty of the Levy Courts or Commissioners as the case may be, of the several counties and of Howard district, and the Mayor and City Council of Baltimore, each at their meeting in September next, to appoint a collector or collectors of the aforesaid tax, who, before he or they act as such, shall give bond to the State of Maryland with good and sufficient security, to be approved by the Levy Court or Commissioners, or by the Mayor and the Presidents of the two branches of the City Council of Baltimore, as the case may be, by whom such collector or collectors shall have been appointed, for the due and faithful performance of his or their duties, as required of him or them by law and who shall, before he or they proceed to execute his or their duties imposed upon him or them by this act, to take the following oath or affirmation, to wit:

"I —— ——, collector or deputy collector of ——, do swear (or affirm, as the case may be,) that I will well and truly execute the duties imposed on me by the act to raise additional revenue to aid in paying the debts of the State by laying a tax on salaries, incomes emoluments and profits; that I will justly and impartially value all salaries, emoluments, incomes and profits, which I shall be authorized to value, agreeably to the directions of that act."

Which oath or affirmation shall be administered by any one competent by law to do so, and filed with the Levy Court, Commissioners or Register of the City of Baltimore.

Sec. 10. *And be it enacted*, That the salary, income, emolument and profit of each assessor shall be valued by the Levy Court or Commissioners of the proper county or district, or by an Appeal Tax Court, at the time of hearing and determining appeals as aforesaid in same manner, and subject to the like restrictions and regulations as other persons whose salary, emolument, income or profit required to be valued by the assessors.

Sec. 11. *And be it enacted*, That in the event of any salary, emolument income or profit not having come to the knowledge of the assessors before the time of making return as hereinbefore provided for, then the aforesaid collector, or his deputy, shall on his own knowledge, or the best information he can obtain, value the said salary, emolument, income or professional profit at such sum as he in his judgment shall deem the same to be worth, and shall make a return of the same to the Levy Court, or Commissioners, as the case may be, and as it is directed to be done by the assessors in the fourth and six sections of this act; and for the city of Baltimore, the Appeal Tax Court shall perform the said duties.

Sec. 12. *And be it enacted*, That to insure the more speedy and effectual collection of the tax directed to be levied by the provisions of this act, the Treasurer of the Western Shore is hereby authorized, required and directed to retain in the Treasury the amount of tax proposed to be collected by the provisions of this act, upon the salaries, and emoluments of all offices paid out of the Treasury of the State, giving to the person or persons, whose tax he is hereby authorized required and directed to retain, a receipt for the same, which receipt shall be taken by the said Collector or Collectors, as good evidence of the payment of the said tax; and that every Corporation, Institution, or Company, incorporated by this State, and every person, private Association, Firm, Company, or Foreign Corporation, doing business in this State, having in their service or employment any person or persons whose salary, emolument or income is made taxable by the provisions of this act, are hereby authorized, required and directed to retain, and pay over to the Collector of the assessment district, in which such person or persons reside, the amount of a tax provided by the provisions of this act to be assessed on such salary, emolument or income and that upon such Corporation, Institution or Company incorporated by this act, and any person, private association, firm, company, or foreign corporation, doing business in this State, neglecting or refusing so to do, such corporation, institution or company incorporated by this State, and any such parson, private association, firm, company, or foreign corporation, doing business in this State, so neglecting or refusing, shall forfeit and pay twice the amount of tax so authorized and directed, and required to be retained and paid over, which shall be and is hereby made recoverable by law, as county taxes now are; and for the recovery of all taxes, provided by the provisions of this act, the Collectors shall have all the powers with which they are invested by law, for the collection of other taxes.

Sec. 13. *And be it enacted*, That it shall be the duty of the several Collectors to proceed to the collection of the tax to be levied by this act, with all convenient despatch, so that one fourth at least, may be collected by the first day of December next and the residue thereof by the first day of March, 1843, subject to the penalties imposed on Collectors by the act referred to in the eighth section of this act.

Sec. 14. *And be it enacted*, That it shall be the duty of the Levy Courts, or the Commissioners of the Tax of the several counties and Howard district, and the Mayor and City Council of Baltimore, at the time of meeting for the purpose of levying taxes for the use of their respective counties, district or city, in the year 1843, and annually thereafter, to impose an assessment or tax, for the use of this State, upon all salaries, emoluments, incomes and profits, except the salaries of the Judges, within their respective jurisdictions, according the second section of this act; and the same is to be collected and paid into the State Treasury, according to the fifty second, fifty third, fifty fourth and fifty fifth sections of the act referred to in the eighth section of this act; or any supplement thereto.

Sec. 15. *And be it enacted*, That the Levy Court, Commissioners of the several counties and Howard district, and the Mayor and City Council of Baltimore are hereby authorized and required to allow to the Assessors, appointed by the authority of this act, a reasonable compensation, to be paid out of the proceeds of the tax thus directed to be levied and paid by this act, for their services, and they are hereby authorised and required to give the collection of the tax intended to be levied by this act, to the Collectors of tax levied by the act referred to in the eight section of this act, under such directions, restrictions, commissions and penalties as are therein provided for.

Sec. 16 *And be it enacted*. That all the powers vested in the Collector of Taxes for the City of Baltimore, by the acts of Assembly and ordinances of said City, are hereby vested in the Collector of Taxes of said City in relation to State Taxes, and that the said Collector in his discretion, may coerce the payment of taxes by distriant, or otherwise, whenever in his opinion it may be necessary.

Sec. 17. *And be it enacted*, That fines and forfeitures imposed by this act, the recovery of which is not hereinbefore provided for, shall be recoverable by indictment in the County Court of the proper county, or of Howard District in which the person, so offending, may reside, or in Baltimore City Court, if the person resides in the city of Baltimore; and one-half thereof shall be paid to the informer, and the other half to the Treasurer of the Western Shore, for the use of the State.

By the Senate, March 10th, 1842—This engrossed bill, the original of which passed the Senate, March 10th, 1842. was this day read and assented to.

By order,
JOS. H. NICHOLSON, Clerk.

By the House of Delegates, March 9th, 1842—This engrossed bill, the original of which passed the House of Delegates 9th March, 1842, was this day read and assented to. By order,

JOHN NICK WATKINS, Clerk.

By the Governor,
FRANCIS THOMAS.

State of Maryland, to wit:—Be it remembered, and we hereby certify, that the aforegoing is a true copy of the act, entitled "An act to raise additional revenue to aid in paying the debts of the State, by laying a tax on salaries, incomes, emoluments and profits," which passed the General Assembly of Maryland at December Session, one thousand eight hundred and forty one.

Given under our hands at the city of Annapolis, this fourteenth day of March, 1842.

JOHN NICK WATKINS,
Clerk House of Delegates, Md.
JOS. H. NICHOLSON,
Clerk Senate of Md.

The Alleganian, Hagerstown Mail, Frederick Citizen, Rockville Journal, Baltimore Republican, Harford Republican, Cecil Gazette, Denton Pearl, Sentinel, (Q. Ann's co) Chestertown News, Somerset Herald, Easton Star, Herald, (St. Mary's co.) Upper Marlborough Gazette, Annapolis Republican, Carrol Democrat, and Cambridge Chronicle, will insert the above six times.

JOHN C. LEGRAND,
Secretary of State.

ap 23, 6t

PUBLIC

Boarding House.

The subscriber begs leave to inform his Friends and Public generally that he has OPENED A HOUSE OF PUBLIC ENTERTAINMENT, at that large and commodious House, known as

THE MASONIC HOTEL,

Four Doors above Mr. Bradshaw's Hotel

CAMBRIDGE, MD.

Where he is prepared to accommodate Travellers or Boarders by the Day, Week, Month or Year in the most comfortable manner and on accommodating Terms,—and he pledges himself to use every exertion to make them comfortable.

He is also prepared to take care of Horses, and he hopes from strict attention to business, to share a portion of public patronage.

The Public's obedient servant,

JOHN PARVIN.

Cambridge, December 18, 1841. 6m

CHARLES LL. CHAPLAIN.
ATTORNEY AT LAW,
Baltimore.

March 26, 1842.

TO THE VOTERS OF DORCHESTER COUNTY.

FELLOW CITIZENS—I respectfully offer my self as a candidate for the next sheriffalty—that you may thus have ample time to consider my qualifications and merits.

Nov. 14, 1840. WM. T. STAPLEFORT.

WE are requested to announce JAMES MOORE as a candidate for the next Sheriffalty.

WE are requested to announce WILLIAM B. DAIL, as a candidate for the next Sheriffalty.

Dec. 4, 1841. tf

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