

LAWS OF MARYLAND.

SEC. 7. *And be it enacted*, That this Act shall take effect from the date of its passage.

Approved April 12, 1904.

CHAPTER 605.

AN ACT to regulate and levy a tax upon the gross receipts and earnings of the electric railroad companies operating and doing business in the City of Cumberland and Allegany County, Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a tax of one per centum be levied annually on the gross receipts and earnings of all electric railroad companies incorporated by or under the authority of this State or Allegany County and doing business in said Allegany County; and said tax shall be due and payable on or before the first day of June in each and every year at the places or to the officers to be hereinafter named in this Act; provided, however, that until the year 1910 the said electric railroad companies subject to this Act may deduct from the aforesaid tax of one per centum of their gross proceeds such a proportion thereof as may be equal to the mileage of their tracks located in any of the incorporated towns of said county as to which there exists a legal obligation to pave the streets or any part thereof, and to actually pave the same when lawfully required so to do; such mileage in such incorporated towns in case of dispute to be determined by a survey of the county surveyor of said county, but that on and after the first day of June, in each and every year after the year 1910, such taxes shall be payable as hereinafter and hereinbefore provided without deduction whatsoever.

SEC. 2. *And be it enacted*, That it shall be the duty of the treasurer or other financial officer of every such electric railroad company, on or before the first day of February in each and every year, to report in writing under oath to the County Commissioners for Allegany County and the treasurer of the City of Cumberland, respectively, the total gross receipts and earnings of the company of which he is such treasurer or other financial officer, from all sources for the year ending on the preceding thirty-first day of December; and said report shall be made out in detail, as stated on the books of said company.

SEC. 3. *And be it enacted*, That the tax found to be due from every such electric railroad company upon the report as