

the time mentioned, conformed in all things to the provisions of the law relating to auctions in Baltimore City, according to the best of my knowledge and belief, so help me God." And he shall cause a certificate of the fact that he has taken such oath, duly signed by said Justice or said Judge, and a certificate of the Clerk of the Superior Court of Baltimore City, of the official character of said Justice when signed by him, to be annexed to said return; and no account or return of sales, as provided to be made and rendered in the preceding section shall be deemed or held to be "a true and particular account," within the meaning of said preceding section, unless the oath herein provided is made and annexed to such account or return of sales; and the auctioneer refusing or neglecting to make and to annex such oath shall be liable to be proceeded against as if he had not made and rendered any account or return of sales as required by law.

P. L. L. (1860), Art. 4, sec. 121. 1872, ch. 249. P. L. L. (1888), Art. 4, sec. 110.

268. If any auctioneer shall refuse or neglect to transmit to the State Treasurer a duplicate of the record of his recognizance as before required, or shall neglect or refuse to render an account of sales to the Comptroller of the City of Baltimore quarter-yearly, or shall refuse or neglect to transmit a duplicate copy of such account to the Comptroller of the State within the time or times limited for rendering such account or transmitting such duplicates as provided in Section 266, or shall refuse or neglect to pay over to the Comptroller of the city the money or moneys due from him to the State for duties, according to law, within thirty days after rendering such account, he shall, in and for each and every such case of refusal or neglect, be deemed guilty of a misdemeanor, and shall be subject to presentment and indictment in the Criminal Court of Baltimore, and on conviction thereof shall be fined in a sum not exceeding seven hundred dollars, nor less than one hundred dollars, and on conviction shall further be deemed to have forfeited his appointment as auctioneer, and shall be disqualified from acting as auctioneer under the same; provided, it shall be competent for such auctioneer at the trial of such suit to give in evidence every matter or thing going to show a satisfactory excuse on his part for such neglect or refusal; and if the jury before which such suit shall be tried shall think such excuse satisfactory, they shall return a verdict for the defendant; the defendant, however, in such case to pay the costs of the prosecution and provided further, that no suit or indictment, or conviction, under this section, for the penalties herein contained, shall be held to bar or prevent the State from bringing such civil action or actions in any of the courts of this State against any auctioneer, or on his bond, for the recovery of money that may be due the State, or for the non-performance or mis-performance of any duty imposed upon him by this subdivision of this Article, and for which a civil action would lie against him or on his bond.

P. L. L. (1860), Art. 4, sec. 122. P. L. L. (1888), Art. 4, sec. 111.

269. Every auctioneer who, within the period limited for his accounting shall have made no sales of goods or property of any kind liable to