

payment, in excess of what the tax should have been, as determined by said judgment or order of court.

Rate and Items of State Tax-

1896, ch. 165 1898, ch. 220.

22. The county commissioners of the several counties of this State and the mayor and city council of Baltimore city are directed to levy the State taxes to be collected according to law, and to be apportioned as follows: A tax of ten and one-half cents on each hundred dollars to aid in support of the public schools, to be distributed according to law among the several counties and the city of Baltimore; and a tax of five and a quarter cents on each hundred dollars to meet the interest and create sinking funds for the redemption of the State debt, to be distributed, after the payment of interest, by the comptroller and treasurer, to the credit of the sinking fund of bonds in proportion to the respective issues and amounts thereof outstanding; and a tax of two cents on each one hundred dollars to defray the cost of supplying books for the use of the children in the public schools in this State, making an aggregate State tax of seventeen and three quarter cents on each hundred dollars; and the comptroller of the treasury shall levy the same State tax on the shares of capital stock of all banks, State and National, and other incorporated institutions and companies of this State, the shares of whose capital stock are liable by law to assessment and taxation.

Refunding to State Collectors Overpayments by Them.

1898, ch. 280.

48 A. The comptroller of the treasury and the treasurer of the State shall, on or before the first day of February in the years of the meeting of the General Assembly, make out from their books accurate lists of the names of all such collectors of State taxes, together with their county and district address, who have paid into the treasury of the State more money for State taxes than on a final settlement is properly and legally chargeable to them, and the amount of money so overpaid opposite each name respectively, and such certificates shall be by the presiding officers of the two houses of the General Assembly referred to the committee of finance of the Senate and the committee of ways and means of