

provided for in Section 2 of this Act, based upon the per centum as named in Section 1 of this Act, shall be due and payable to the Treasurer of Allegany County and the Treasurer of the City of Cumberland in the sum or sums as hereinafter provided for on or before the first day of June in each and every year.

Time stated  
for payment.

SEC. 4. *And be it enacted*, That every such electric railroad company shall pay or cause to be paid of the tax hereinbefore provided for to the Treasurer of the City of Cumberland the sum or sums of money in proportion to the whole amount of tax so found to be due, as the number of miles of track of every such electric railroad company in said City of Cumberland is to the number of miles operated or owned by every such electric railroad company in Allegany County, and the sum or sums of money so received by the Treasurer of the City of Cumberland shall be placed to a fund for the use of the street and alley committee of said city, to be used in the improvement of the streets and alleys of Cumberland.

To be used in  
improving  
streets and  
alleys.

SEC. 5. *And be it enacted*, That every such electric railroad company shall pay or cause to be paid of the tax hereinbefore provided for in this Act to the Treasurer of Allegany County the balance of the tax found to be due under this Act, after deducting from the whole amount the sum paid or found due the Treasurer of the City of Cumberland, as provided for in Section 4 of this Act; and the sum or sums of money so received by the Treasurer of Allegany County shall be placed as a fund for the purpose of keeping up the county roads of said Allegany County.

Further uses  
of the funds.

SEC. 6. *And be it enacted*, That if any such treasurer or other financial officer of any such electric railroad company shall fail or neglect to perform the duties as required by him under this Act, for the space of thirty days after the day it shall be his duty so to do, said treasurer or other financial officer so failing or neglecting shall forfeit and pay the State of Maryland the sum of five hundred dollars, to be recovered against such treasurer or other financial officer in the Circuit Court for Allegany County, and if any such treasurer or other financial officer shall fail or neglect to make and render the report so required of him by this Act, for the space of thirty days after the day on which it is his duty so to do, said treasurer or other financial officer so failing or neglecting as aforesaid, shall upon indictment and conviction, be deemed guilty of a misdemeanor, and shall suffer imprisonment in the county jail for a term not to exceed six months.

Penalty for  
failure of rail-  
road officials  
to comply  
with the law.