

disbursement or receipt of money, to be issued from his office, unless the entry of the amount stated in such warrant, and the purpose and account for which it is issued, be first entered on the books of his office.

1904, art. 19, sec. 19. 1888, art. 19, sec. 19. 1862, ch. 180.

**19.** All persons having claims against the State for errors in the payment of their State taxes, or for sums erroneously paid into the treasury, shall present the same, with the proofs and vouchers thereof, to the comptroller, who shall examine the same and report to the general assembly at the next session thereof of the names of such persons as, in his opinion, are entitled to allowance for said erroneous payments, and the amount that ought to be paid to each.

*Ibid.* sec. 20. 1888, art. 19, sec. 20. 1862, ch. 180.

**20.** Upon demand being made upon the comptroller by any person or corporate body having a claim against the State due to him or it in his or its own right, if such person or corporation is indebted to the State, as shown by the books of the treasurer, or in any manner ascertained, to an amount less than the sum so due and claimed, the comptroller shall deduct the sum so due to the State from the amount demanded, and give a warrant on the treasurer for the difference only; and if the amount due to the State shall be equal to, or exceed the sum so demanded, the said comptroller shall refuse to issue any warrant to the claimant.

*Ibid.* sec. 21. 1888, art. 19, sec. 21. 1860, art. 22, sec. 19. 1852, ch. 56, sec. 7

**21.** If any clerk, register, notary public, auctioneer, contractor, inspector or receiver of the public monies other than collectors of the direct tax, shall fail to account for and pay over to the treasurer, all public monies in his hands, for thirty days after the time required by law, it shall be the duty of the comptroller to direct the State's attorney in the county or city where such defaulter may be to institute a suit upon the bond of such defaulter, and to prosecute the same with diligence and effect; and in no case shall he fail to institute suit on the bond of every collector of the taxes who shall be in default or arrear for more than one year

*Ibid.* sec. 22. 1888, art. 19, sec. 22. 1860, art. 22, sec. 20. 1852, ch. 67.

**22.** In case of the institution of any suit or action against a collector or other officer charged with the collection or receipt of monies belonging to the State, or against the official bond of such collector or other officer, a statement of the account of such collector or other officer, certified and signed by the comptroller, shall be taken and received as *prima facie* evidence of the debt or amount therein stated to be due.

See art. 35, sec. 61.

*Ibid.* sec. 23. 1888, art. 19, sec. 23. 1860, art. 60, sec. 6. 1856, ch. 16, sec. 8. 1876, ch. 206.

**23.** The comptroller shall furnish each officer of the State, whose accounts are in arrears, at least sixty days prior to a general election, a