

P. L. L. (1860), Art. 4, sec. 118. 1872, ch. 249. P. L. L. (1888), Art. 4, sec. 107.

**265.** If any auctioneer shall violate any of the provisions of the last preceding section he shall be deemed guilty of a misdemeanor for every such violation, 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 two hundred dollars, nor less than one hundred dollars.

P. L. L. (1860), Art. 4, sec. 119. P. L. L. (1888). Art. 4. sec. 108.

**266.** Every auctioneer within thirty days after the first days of January, April, July and October of the year for which he shall have been appointed, and in each and every year that he shall hold and continue in the office and duty of such auctioneer, shall render to the Comptroller of the City of Baltimore a true and particular account in writing of the money or sums of money for which any goods, wares or merchandise, or other property of every kind, shall have been sold at every sale since entering on the duties of his office, or since the last account was rendered, of the amount of each day's sales and the days when sold, distinguishing the sales made by him personally or in his presence, and those made by his partner or partners or clerk, in consequence of his absence; setting forth, also, the amount of all goods, wares, merchandise and other property sent or entrusted to him, his partner or partners for sale, and by him or them sold at auction, and the days on which the same were sold, and particularizing the amount of the several duties chargeable on said sales, duplicate copies of which said accounts, properly sworn to as required in Section 267, shall be transmitted to the Comptroller of the State, by every such auctioneer, within the said thirty days after the said first days of January, April, July and October of the year or years as aforesaid; and every auctioneer shall, within thirty days after rendering such account, pay over to the said Comptroller of Baltimore City, for the use of the State, subject to provisions hereinafter contained, all such sum or sums of money as appear to be due from him to the State for duties, according to law.

P. L. L. (1860), Art. 4, sec. 120. 1872, ch. 249. P. L. L. (1888). Art. 4, sec. 109.

**267.** The auctioneer making such returns, at the time of making the same shall take before some Justice of the Peace, or Judge of a court of record the following oath: "I. . . . ., do solemnly and sincerely swear that the account now exhibited by me, and to which I have subscribed my name, contains a just and true account of all the goods, wares and merchandise, and property of every kind, sold or struck off by me at public sale, or sold at private sale, on the days of my public auctions, or sold or struck off as aforesaid by my co-partner or co-partners (if any there be), or by others in my name, or under my direction, and in my actual and *bona fide* employment (as the case may be), and the days upon which the same were respectively sold; that I have examined the entries of all sales mentioned in said account in the books kept by me for that purpose, and I fully believe this account to be correct; and, further, that I have, during