

Revised Statutes of the United States, as amended by the Act of March 4, 1913, 37 Statutes at Large, page 1016, and any Acts or parts of Act amendatory thereof.

An. Code, 1924, sec. 9E. 1929, ch. 466, sec. 9E.

15. This Act shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact it.

An. Code, 1924, sec. 9F. 1929, ch. 466, sec. 9F.

16. This Act may be cited as the Uniform Federal Tax Lien Registration Act.¹

An. Code, 1924, sec. 10. 1912, sec. 8. 1904, sec. 8. 1888, sec. 7. 1777, ch. 13, sec. 4. 1795, ch. 74, sec. 5.

17. Every clerk shall, on or before the first Monday of June and first Monday of December in each year, transmit to the comptroller a list of all executions issued by the court of which he is clerk, for fines, penalties or forfeitures, and also a list of the fines, penalties and forfeitures imposed by his court, and a list and account under oath of all public money received by him, which list shall contain the names of the parties, the amount of the fines, penalties and forfeitures, and to whom payable, with the costs thereon, and shall embrace all cases not included in former lists returned by him, and shall show from whom and on what account public money has been received.

This section treats monies collected by the clerk as "public money," when he receives it, when he reports it and when he pays it over. *Vansant v. State*, 96 Md. 124.

An. Code, 1924, sec. 11. 1912, sec. 9. 1904, sec. 9. 1888, sec. 8. 1800, ch. 82, sec. 4. 1809, ch. 127, sec. 3. 1822, ch. 217. 1825, ch. 208. 1829, ch. 90. 1831, ch. 68. 1845, ch. 71. 1868, ch. 197.

18. On the first Monday of March, June, September and December, in each and every year, each clerk shall pay to the treasurer all public money which he may have received, and on his failure to do so within thirty days thereafter, his bond may be put in suit for the use of the State, in which suit recovery shall be had for the amount appearing to be due the State, with interest at the rate of ten per cent. per annum, from the date or dates when the same became payable as aforesaid; and a failure on the part of any clerk to make such payment shall amount to a forfeiture of the commissions to which he would otherwise be entitled; any recovery on the bond of the clerk for the non-payment of public money received by him shall be evidence of a misdemeanor in office, for which, upon conviction, he may be removed.

This section treats monies collected by the clerk as "public money," when he receives it, when he reports it and when he pays it over. Hence, if the clerk draws interest on money collected pending its being paid over, he is liable to the state for such interest. *Vansant v. State*, 96 Md. 124.

This section and sec. 24, provide that the clerk's bond shall be answerable for all public money received by him, and the emoluments of his office over and above the sum prescribed by the Constitution. The bond would have been so liable, however, without these provisions. For what the clerk's bond is liable. It is liable for a deputy clerk's salary and his charge for recording. Sufficiency of the declaration. *State*, see *Smith v. Turner*, 101 Md. 589.

See secs. 24, 46 and 58, *et seq.*

¹ Sec. 9G of ch. 466 of the acts of 1929 repealed all laws inconsistent therewith and all existing laws covering same matters.