

SEC. 2. *And be it further enacted,* That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, and being passed by a yea and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved May 17, 1939.

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CHAPTER 663.

(House Bill 811)

AN ACT to amend Section 2 of Chapter 259 of the Laws of Maryland of 1933, as the same was amended by Chapter 68 of the Laws of 1935, providing for the administration of fiscal affairs of Montgomery County and prescribing the duties of the County Accountant.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 2 of Chapter 259 of the Laws of Maryland of 1933 as the same was repealed and re-enacted by Chapter 68 of the Laws of 1935, be and the same is hereby repealed and re-enacted to read as follows:

Sec. 2. In addition to such duties as may from time to time be delegated to the County Accountant by the Board of County Commissioners he shall have the following duties: he shall act as accountant for the County in settling with all County Officers and shall keep a record of the date, the payee or contractor, the specific purpose and the amount of every disbursement or contract made; he shall once a year, or more often if directed, file with the Board a complete statement of the financial condition of the County, showing all receipts and disbursements; he shall advise with the different officers and departments of the County and with State officers as to the best and most convenient method of keeping accounts, and shall endeavor to bring about a simple, accurate and uniform system of accounting for the County, and shall have full power, subject to the Board's approval, to designate the form of cash books, ledgers, receipts, vouchers, invoices and other accounting records to be used by any County official or employee, except that any record for State purposes shall be approved by the State Auditor; he shall examine carefully the accounts, vouchers, books and papers of the Board of County Commissioners, the Board of Education and the Treasurer