

excise tax on lessees of trailer camp space in Harford County, and authorizing the County Commissioners of said county to change the amount of such tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 499 (c) of the Code of Public Local Laws of Harford County (1957 Edition, being Article 13 of the Code of Public Local Laws of Maryland), title "Harford County", sub-title "Trailers", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

499.

(c) The operator of every vehicular trailer camp, as defined in this section, shall collect from the lessee or tenant of each trailer coach space in that camp, for the privilege of leasing or renting the trailer coach space, a monthly excise tax in the amount of **[two]** three dollars. *The County Commissioners of Harford County are authorized to change the amount of this excise tax from time to time.* The operator collecting said tax shall hold it to the account of the Treasurer of Harford County and once every three (3) months shall remit to the said Treasurer the total amount of his collections for such purpose. The moneys paid to the Treasurer of Harford County shall be credited to the General Funds of the County, provided that this tax shall not apply if the County Commissioners of Harford County have assessed the trailers under the provisions of Article 81 of the Annotated Code of Maryland.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1961.

Approved May 3, 1961.

CHAPTER 694

(House Bill 911)

AN ACT to repeal and re-enact, with amendments, Sections 481 and 488 of the Code of Public Local Laws of Harford County (1957 Edition, being Article 13 of the Code of Public Local Laws of Maryland), title "Harford County", sub-title "Taxes and County Treasurer", relating to attorney's fees, auctioneer's fees, and levies in connection with the collection of delinquent taxes in Harford County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 481 and 488 of the Code of Public Local Laws of Harford County (1957 Edition, being Article 13 of the Code of Public Local Laws of Maryland), title "Harford County", sub-title "Taxes and County Treasurer", be and they are hereby repealed and re-enacted, with amendments, to read as follows:

481.

On the first day of October in each year the Treasurer shall make up a list of all delinquent taxpayers and the amounts for which they