

have the power to require that the book and financial or other statements of any person, corporation or association licensed under the provisions of this Article shall be kept in any manner which to the Commission may seem best, and that the Commission shall also be authorized to visit, to investigate and to place expert accountants and such other persons as it may deem necessary, in the offices, tracks or places of business of any such person, corporation or association, for the purpose of satisfying itself that the Commission's rules and regulations are strictly complied with, and the salaries and expenses of such expert accountants or other persons shall be paid by the person, corporation or association to whom they are assigned. The said Commission shall have power to summon witnesses before it and to administer oaths or affirmations to such witnesses whenever, in the judgment of the said Commission, it may be necessary for the effectual discharge of their duties; and any person failing to appear before said Commission at the time and place specified in answer to said summons, or refusing to testify, shall be deemed guilty of a misdemeanor, and, upon indictment and conviction in a Court of competent jurisdiction, shall be punishable by a fine of not more than Five Thousand Dollars (\$5,000) or by sentence to jail for not more than six months, or by sentence to both fine and imprisonment, in the judgment of the Court. False swearing on the part of any witnesses shall be deemed perjury and shall be punished as such.

12. Every person or persons, association or corporation licensed to hold racing meets within the State of Maryland as hereinbefore provided, shall on or before the 20th day of December of each year return to the Commission a full statement, under oath, of their receipts from all sources whatsoever during the calendar year, and of all expenses and disbursements, all itemized in manner and form as shall be directed by the Commission, and with such allowances as may be approved by the Commission, showing the net revenue from all sources derived by such person, persons, association or corporation engaged in or conducting horse-racing.

13. In addition to the license fee and other taxes imposed by law, every person, firm, association or corporation licensed to hold racing meetings in the State of Maryland, except bona fide county fairs or agricultural exhibits, shall pay to the Maryland Racing Commission for the use of the State of Maryland, within five days after the close of each meeting, a tax at the rate of four per cent. (4%) on the total amount of money wagered on all races during each and every meeting. The payment of said tax shall be accompanied by a statement of the licensee, or his duly authorized agent, under oath, showing the amount of money wagered each day during the preceding