

was a provision repealing in general terms all laws exempting property from taxation. A more specific act, however, was passed in 1870, ch. 362, repealing "every provision contained in the charter or supplements thereto, of every railroad company incorporated by the laws of this State or contained in any law heretofore passed by the Legislature of the State whereby the stock or property, real or personal, of any railroad company * * * is exempted from taxation." Two years later, the Legislature, by chapter 234 of the Act of 1872, imposed its first gross receipt tax upon steam railroads, viz one-half of one per centum annually.

The records of this office show that under this statute, the tax of one half of one per centum on the gross receipts of said company was levied from April 1 to December 31, 1872, amounting to \$3,082.37½, and for each year thereafter up to and including the year 1879, the total tax for the eight years aggregating \$29,762.54. This tax the said Railway Company refused to pay, and upon suit being brought by the State, a judgment was recovered in favor of the company, from which judgment an appeal was taken by the State to the Court of Appeals, with the result of a reversal of the judgment of the lower court by said Appellate Court, thus holding the company liable for said tax.

Shortly afterwards the Legislature of 1880 convened, and passed the Act of that year, chapter 16, hereinbefore mentioned, in pursuance of which the said company paid to the State on April 13, the sum of \$29,762.54, being the tax in full from 1872 to 1879, both years inclusive.

The said railway company continued to pay regularly the tax of one half of one per centum as levied until the year 1890, when the Legislature of that year, by chapter 559, increased the annual rate of tax upon the gross receipts of steam railroad companies to one per centum. This increased tax the company paid under protest until the year 1896, when it refused to do so any longer. Hon. Robert P. Graham, Comptroller at that time, thereupon placed for suit, in the hands of Hon. George R. Gaither, attorney, the tax for that year, amounting to \$13,142.35.

The case was tried in the Superior Court of Baltimore city, a verdict being rendered in favor of the company. From this judgment the State took a successful appeal to the Court of Appeals, where the case was decided and remanded January 10, 1900. At