

eight A, eighty-eight B, eighty-eight C, eighty-eight D, and eighty-eight E.”

88 A. If any corporation of this State from which State taxes shall be due and payable on the assessed value of its shares of capital stock, shall fail or neglect to pay the same to the treasurer of the State before the first day of November of the year for which such taxes have been assessed and levied; such corporation shall for such failure and neglect forfeit and pay to the State of Maryland an additional amount of five per centum as penalty or damages, to be added to the said State taxes so due and unpaid, and it shall be the duty of the comptroller to add the said penalty or damages to the said account, and forthwith to make out said account and certify the same under the seal of his office, and to cause suit to be brought for such State taxes and such penalty or damages in the circuit court for the county in which the principal office of said corporation is located, or in the superior court of Baltimore city, or the court of common pleas of the city of Baltimore, if the principal office of such corporation be located in said city, and the said suit shall stand for trial at the first term after service of the writ shall have been made on such corporations; and service of the writ aforesaid on any officer of such corporation shall be deemed and taken as a sufficient service on such corporation.

Penalty.

88 B. If upon the return of the writ issued against such corporation, and the said corporation being duly summoned as aforesaid, such corporation shall fail to appear by attorney or agent upon the first call of the docket, it shall be the duty of the court to cause the personal appearance of the said corporation to be entered, and the cause shall stand for trial or hearing and judgment shall be rendered as if said corporation had appeared by attorney, and if such corporation shall appear by attorney or agent and either party shall desire a trial by jury, it shall be the duty of the court to cause the issues to be framed and a jury to be empaneled for the trial thereof, and if the verdict of the jury shall be for the State, judgment shall be entered without stay for the amount of the State taxes so due as aforesaid, and the five per cent. additional as damages with interest and costs, and a fee of ten dollars shall be allowed the attorney for the State, to be taxed in the plaintiff's costs in said suit, and execution shall be issued on such judgment if the same be not paid into the treasury within twenty days after the rendition thereof.

Trial.

88 C. The certificate of the comptroller under seal, of the amount of such State taxes so due as aforesaid, and of such penalty or damages, shall be *prima facie* evidence to entitle the State to judgment for said penalty or damages in every case in which such State taxes shall be so in arrear and unpaid and for which such suit shall be so brought as aforesaid.

Prima facie.