

and the rates of premium established shall be applicable for such year; and based on each one hundred dollars of the gross annual payroll of each employer in any class; provided, also, that for the purpose of this Act the pay of the employee partly within and partly without the State shall be deemed to be such proportion of the total pay of such employee as his service within the State bears to his services outside the State.

SEC. 20. The Commission may establish and require all employers insured in the State Accident Fund to install and maintain a uniform payroll. The Commission shall ascertain and establish the amounts to be paid into and out of the Accident Fund, issue proper receipts for moneys received, and certificates for benefits accrued and accruing from the State Accident Fund.

SEC. 21. Every employer subject to the operation and effect of this Act who shall insure in the State Accident Fund, shall every four months submit a report to the Commission herein created, according to the regulations and requirements it may prescribe, of his payroll for the four months then ending. A failure to comply with this section shall subject the employer to an extra contribution of one hundred dollars to be collected by the Commission in a civil action in its name. The amount collected under this section shall be paid into the State Accident Fund.

Any employer who shall with fraudulent intent misrepresent to the Commission the amount of payroll upon which the premium under this Act is based shall be liable to the Commission in ten times the amount of the difference in the premium paid and the amount the employer should have paid. The liability to the Commission under this provision shall be enforced in a civil action in the name of the Commission. All sums collected under this section shall be paid into the State Accident Fund.

SEC. 22. If any employer shall default in any payment required to be made by him to the State Accident Fund, the amount due from him shall be collected by civil action against him in the name of the State of Maryland, and it shall be the duty of the Commission on the first Monday of each month after November first, nineteen hundred and fourteen, to certify to the Attorney-General of the State the names and residences, or places of business, of all employers known to the Commission to be in default for such payment or payments for