or before the first day of July next.

from and after the first day of January next, after which the said items of State taxes shall have become due and payable in any year for which said Bank or Banking Association may be indebted and in arrear as aforesaid, and shall, on or before the said first day of May next, cause a copy of the said account to be Presented for presented to said Bank or Banking Association at its counter for payment, and left with the Cashier, President, Teller, or some other officer of said Bank or Banking Association, and it shall be the duty of the said Bank or Banking Association to pay the said taxes into the treasury, with the interest thereon, on

ciation, in which account interest shall be charged

payment.

Authorized to examine on oath officers of Banks, &c.

Sec. 2. And be it further enacted, That the Comptroller of the Treasury be and he is hereby authorized and empowered to examine upon oath or affirmation, any officer of any such Bank or Banking Association, touching the taxes so in arrear on the shares of capital stock as aforesaid, and to compel the appearance of said officer before him when summoned so to appear, and if any such officer shall fail or refuse to appear when duly summoned, or to answer upon oath or affirmation any interrogatory put by said Comptroller touching the shares of capital stock of said Bank or Banking Association or the holders thereof, or the taxes so due thereon as aforesaid, or the entries in the books of said Bank or Banking Association in regard thereto, and to give his knowledge in the premises, such officer so failing or refusing, shall upon conviction thereof, in any Court of Law having jurisdiction, be adjudged guilty of a misdemeanor, and shall be fined therefor not less than three hundred dollars nor more than five hundred dollars, in the discretion of the Court, with the costs of the suit, and shall stand committed until the said fine and costs are paid.

Penalty for refusal to testify.

Refusal or neglect to make paym't.

SEC. 3. And be it further enacted, That if any such Bank or Banking Association shall fail, neglect or refuse to make payment of the said taxes so due on the shares of its capital stock as aforesaid, with the interest thereon, on or before the first day of July next, then and in that event said Bank or Banking