

ment has been made by said Coal Company as aforesaid, it being the meaning and intent of this Act that said Coal Mining Companies shall not be taxed at the same time on their production of coal, and also on their capital stock, but the tax imposed by this Act shall, when paid, be a discharge of the State tax on the capital stock of said company so paying as aforesaid.

SEC. 8. *And be it further enacted,* That for the purpose of enabling the Comptroller to test the correctness of the returns made by the President, Treasurer, Cashier, or other officer of any railroad or canal company, made in pursuance of this Act, or in the event of the failure of such President, Treasurer, Cashier, or other officer to make return as directed by this Act, to enable the said Comptroller to ascertain the amount of coal so mined and transported by any company as aforesaid, said Comptroller be and he is hereby authorized and empowered to examine, under oath, every officer of any railroad or canal company in this State, or any other person, touching the amount of coal so mined and *transported* as aforesaid; and any such officer or other person refusing to be sworn, or to testify his *knowledge* when called on by the said Comptroller, shall be guilty of a misdemeanor, and shall, upon indictment and conviction thereof, in any court having jurisdiction, be fined not less than one hundred dollars nor more than five hundred dollars, in the discretion of the court.

To test correctness of returns.
May examine under oath.

SEC. 9. *And be it further enacted,* That this Act shall take effect from and after the date of the passage thereof.

In force.

Approved April 1, 1872.