

shares at their true value, and levy the State taxes prescribed by law upon the same; and it shall be the duty of the said president, cashier or other chief officer, on or before the first day of January next succeeding, to pay to the Treasurer of the State the State tax on said shares of the capital stock of such bank or banking association of which he is president, cashier or other chief officer as aforesaid.

Assess the said shares.

SEC. 147. On the failure, refusal or neglect of any president, cashier, or other chief officer of any such bank or banking association, to furnish to the Comptroller by the fifteenth day of April in each year, the statement required to be furnished by the preceding section, such president, cashier, or other chief officer of said bank or banking association, shall forfeit and pay to the State of Maryland the sum of five hundred dollars, to be recovered in the name of the State in the circuit court of the county where the said bank or banking association is located, or the Superior Court of Baltimore city, if the same be located in that city, with costs of suit, and a fee of fifty dollars shall be taxed as part of the plaintiff's costs, which the attorney shall be entitled to receive for prosecuting said action to a recovery; and it shall be the duty of the Comptroller to cause suit to be brought to recover said penalty.

Failure, refusal or neglect.

Penalty.

SEC. 148. On the failure, refusal or neglect of any such bank or banking association to pay said tax on the shares of its capital stock, as provided by the preceding sections, by the first day of January succeeding said levy, the Comptroller shall cause suit to be brought in the name of the State against the said bank or banking association, for the said taxes, in the circuit court for the county, or the Superior Court of Baltimore city, as the case may be; and the said suit shall stand for trial at the first term, and judgment shall be rendered on motion unless issue be made, and a trial by jury be desired by either party, in which case a jury shall forthwith be empanelled to try the same, and the certificate of the Comptroller of the amount of said taxes, and that the same remain due and unpaid, shall be *prima facie* evidence to entitle the State to a verdict and judgment against said bank or banking association; and in all cases, where the said court shall find for the

Failure, refusal or neglect.

Said suit shall stand.

Evidence.