

million dollars then an additional amount at the rate of thirty dollars for every million dollars of such last-named excess."

From the foregoing you will observe that said companies are required to pay the tax to the State Treasurer before the first day of April in every year and if not paid by the first day of November following, it becomes obligatory upon the Comptroller, under Section 71, to place said bills in the hands of the Attorney-General for collection by suit, but the statute nowhere provides any mode by which the Comptroller is advised of the amount of capital employed by such companies within the State and only through the courtesy of the Secretary of State in transmitting such information to this office has the Comptroller been enabled to enforce the collection of this tax. In my judgment, this statute should be so amended that at the time of the filing of their certificates with the Secretary of State they should be required to also file a like certificate with the Comptroller, setting forth the amount of capital employed within the State, in order that the Comptroller should have in his own office proper returns upon which to base the tax. Further, I deem it important that additional powers be granted to him whereby he may be able to call for and enforce supplemental reports, if necessary, in order that the actual amount of capital so employed be ascertained. As the statute now stands, the Comptroller is required to collect this tax without any provision whatever being made for any returns to his office upon which this tax is to be based, and as a matter of fact, it is possible for the largest foreign corporations doing business in this State with visible property of hundreds of thousands of dollars to make a return of only five thousand dollars of capital employed and therefore pay a tax of only twenty-five dollars, while several large foreign corporations employed in Maryland return no capital at all.

Again, the statute further provides that this tax of twenty-five dollars shall be levied upon "every full fifty thousand dollars of capital employed by it in this State." Therefore, if the capital employed be \$99,999, the tax is only twenty-five dollars, or no more than if the capital employed were fifty thousand dollars. In my judgment, this provision should be so amended as to read "at the rate of twenty-five dollars for every fifty thou-