

## CHAPTER 588.

AN ACT to appropriate a sum of money to pay James M. Munroe for legal services rendered to the State of Maryland upon the employment of the Honorable Gordon T. Atkinson, Comptroller of the Treasury, in the case of the State of Maryland against The Union Trust Company of Maryland.

WHEREAS, The Honorable Gordon T. Atkinson, then Comptroller of the Treasury of Maryland, in accordance with the provisions of Article 19 of the Code of Public General Laws placed in the hands of James M. Munroe, attorney-at-law, for collection, the claim of the State of Maryland for taxes due upon the capital stock of The Union Trust Company of the par value of one million dollars, payment of which claim was resisted by said company on the ground that it was only taxable on five hundred thousand dollars of stock, and upon the further ground that the levy of said tax by the State Tax Commissioner was null and void, which contention, if sustained by the Courts would have deprived the State of many thousands of dollars due from corporations on their capital stock; and,

WHEREAS, In order to test the validity of said tax the Comptroller of the State Treasury directed the said James M. Munroe to bring suit against the said Union Trust Company for said taxes in the name of the State, and the said Munroe, in obedience to said direction brought suit in the Superior Court of Baltimore City against said Union Trust Company in March, 1908, and which said suit was vigorously resisted by said Trust Company in the Superior Court of Baltimore City and on appeal from the said Court by said Trust Company in the Court of Appeals; and,

WHEREAS, Said suit was prosecuted by said Munroe in behalf of the State of Maryland successfully both in said Superior Court and in the Court of Appeals, with the result that all questions touching the right of the State Tax Commissioner to levy said taxes on capital stock of corporations have been set at rest, as well as the method to be pursued in making such levies has been settled, and the time as of which said taxes are to be levied has been put beyond further dispute,