

**Completion of Collections by Collector.**

87. To be allowed one year to complete after expiration of his term.

**Limitations.**

88. Four years on city and county taxes.

**Payment of Taxes by Corporations.**

89. Shall pay state tax for previous year on their capital stock.  
 90. If no capital stock, shall pay state tax on their assessed property.  
 91. Provisions as to savings banks.  
 92. No exemption under provisions of section 91 as to savings banks.  
 93. Certain banks and institutions not affected by section 91.  
 94. Taxes on bonds on property wholly within this state.  
 95. Penalty of failure of corporation to pay state taxes.  
 96. Proceedings in such cases.  
 97. Certificate of comptroller under seal shall be *prima facie* evidence.  
 98. Comptroller may employ attorney to conduct proceedings. State treasurer only to receive and receipt for monies due the state in such proceedings.  
 99. Failure to pay state taxes for two years shall constitute forfeiture of charter in such cases.

**Bonus Tax on Capital Stock of Corporations.**

100. What and when to be paid; exceptions.  
 101. Duty of comptroller in case of failure to pay.  
 102. Suit to recover.  
 103. When charter shall be forfeited for non-payment.  
 104. Receipts to be recorded; evidence. Fees. Index.  
 105. Certificate of comptroller to be *prima facie* evidence.

106. Corporations incorporated prior to March 21, 1894, not to be released from payment of bonus under pre-existing law.

**Payment of State Taxes on Baltimore City Stock.**

- 107-111. Provisions relating to; duty of city register; of appeal tax court; penalties; compensation to judges of appeal tax court for their services.

**State Tax on Public Debt of the State.**

112. Treasurer to levy tax on taxable state debt assessed at prescribed rates.  
 113. Tax to be deducted from July interest.

**Assessment for State Taxes of Stock of Public and Private Corporations.**

114. How assessed for state taxes.

**Tax on Commissions of Executors and Administrators.**

115. State tax of ten per cent. on all such commissions.  
 116. Orphans' court shall fix commissions.  
 117. Executors and administrators shall pay, when; suit on bond of.  
 118. Duplicate receipts to be given by the register.  
 119. Orphans' court, in fixing commissions, to make no allowance for this tax.

**Collateral Inheritance Tax.**

120. All collateral successions to be subject to a tax of five per cent.; proviso.  
 121. Executors and administrators to pay this tax.  
 122. To be paid on appraised value of property.  
 123. To be paid within thirteen months.  
 124. Real estate to be appraised.