

section 102. *National Shutter Bar Co. v. Zimmerman*, 110 Md. 317; *Maryland Tube Co. v. West End Improvement Co.*, 87 Md. 208.

If a corporation has not paid its bonus tax, a subscription to its stock is a nullity and the subscriber is in no way bound to pay for the same, unless after the bonus tax is paid the subscription is ratified. What amounts to a ratification? This section is not qualified by sections 101 to 103. *Murphy v. Wheatley*, 102 Md. 504; *Cleveland v. Mullin*, 96 Md. 603.

The defense that a plaintiff corporation has not paid its bonus tax, and hence, has no corporate existence, may be raised by a party sued by such corporation. The payment of the bonus tax after suit brought does not enable the corporation to maintain the suit. *Maryland Tube Works v. West End Improvement Co.*, 87 Md. 210.

A corporation's charter must be interpreted as subordinate to, and not as a repeal or modification of, this and the following sections. *Murphy v. Wheatley*, 100 Md. 363; *Cleveland v. Mullin*, 96 Md. 603.

Where two corporations consolidate under an agreement whereby the new corporation is to issue a certain amount of stock, a portion of which is to be cancelled, the bonus tax is payable on the amount authorized to be issued, and not on that amount less the stock cancelled. *State v. Consolidated Gas Co.*, 104 Md. 365; *Diggs v. Fidelity Co.*, 112 Md. 73.

The act of 1890, ch. 536, providing that all corporations incorporated "since" January, 1890, should pay a bonus tax, was approved April 8, 1890. Held that the act applied to corporations formed between January the first and April the eighth, 1890, as well as to those formed after the latter date. *Roland Park Co. v. State*, 80 Md. 450.

The act of 1890, ch. 536, held invalid in part because its title was defective under article 3, section 29, of the state constitution. *State v. Schultz Co.*, 83 Md. 59.

See art. 23, sec. 5. As to the franchise tax, see art. 23, sec. 120, *et seq.*

1904, art. 81, sec. 99. 1894, ch. 114, sec. 88 e.

101. If any corporation or company from which said bonus shall be due shall fail or neglect to pay the same to the treasurer of the State for the space of two months after the same has been due and payable as aforesaid it shall be the duty of the comptroller to make out said account against such corporation and certify the same under the seal of his office and transmit the same to some attorney in whom he has confidence and to cause suit to be brought for the recovery of said bonus; but no acquittance shall be good to discharge such corporation from such bonus but the receipt of the treasurer of the State or the proper officer to whom execution on judgment may issue.

See notes to sec. 100.

Ibid. sec. 100. 1894, ch. 144, sec. 88 h.

102. Suit for the recovery of such bonus shall be brought in the county where the incorporation papers of such corporation are recorded or where the principal office of such company is located, or in the city of Baltimore if the incorporation papers of such company are there recorded, or the principal office of such company is there located, and the service of the writ of summons upon any officer or agent of such company or upon any stockholder or incorporator in such company shall be deemed and taken as sufficient service on such corporation upon the return of the writ issued against such corporation; and such corporation being summoned as aforesaid the cause shall stand for trial or hearing according to the laws and the respective rules of courts of this State,