

stand for trial or hearing and shall proceed, and judgment shall be rendered as if such corporation or company had appeared by attorney; and if such corporation or company shall appear by attorney or agent and either party shall desire or require a trial by jury, it shall be the duty of the court to cause issues to be framed and a jury to be empanelled for the trial thereof; and if the verdict of the jury shall be for the State, judgment shall be entered without stay for the amount of the taxes so due as aforesaid, and the five per cent. additional as damages with interest and costs, and a fee of fifty dollars shall be allowed the attorney for the State to be taxed in the plaintiff's costs in said suit, and execution shall be issued on such judgment if the same be not paid into the treasury within thirty days after the rendition thereof.

See notes to sections 167 and 173; *cf.* sec. 185.

1904, art. 51, sec. 171. 1890, ch. 559, sec. 8.

175. The certificate of the comptroller under the seal of his office of the amount of tax so due as aforesaid, and of the said penalty or damages shall be *prima facie* evidence to entitle the State to judgment for said amount of state taxes and said penalty or damages in any case in which suit may be brought for the recovery of such state taxes as aforesaid.

See notes to sec. 167: *cf.* sec. 186.

Ibid. sec. 172. 1890, ch. 245, secs. 2-8.

176. The provisions of sections 167 to 175, both inclusive, shall apply in like manner to every telegraph or cable, express or transportation, and every railroad corporation or company organized under the laws of the United States, or of any other State or territory of the United States or of any foreign country and doing business in this State.

Ibid. sec. 173. 1890, ch. 608, sec. 1.

177. Every telephone company, electric light or electric construction company, parlor, palace or sleeping car company, oil or pipe line company, guano, phosphate or fertilizer company, incorporated by or under the laws of the United States, or of any other State or territory of the United States, or of any foreign country, and wishing to do business in the State of Maryland before proceeding to transact any business in this State, either through an individual agent or agents, or through the agency of any corporation organized under the laws of this State, or to open any office for the transaction of any business in this State, shall first file in the office of the state tax commissioner a certified copy of the charter, certificate or act of incorporation, under which it claims the power to transact business as a corporation, and shall also file in the office of the secretary of state a certificate of the appointment by such company or corporation, or at least two agents to reside in this State, upon whom legal process issued out of any court of this State, may at any time be served in any action, at the