

poration organized under the laws of this State, under any contract with such foreign corporation, or from business done in this State by any corporation organized under the laws of this State, and of which such foreign corporation may be a stockholder, and which may be employing in any manner or under any contract with such foreign corporation, and using the patent rights, plant or property of such foreign corporation for profit in this State.

1904, art. 81, sec. 176. 1890, ch. 608, sec. 5.

180. Upon the receipt of such report by the state tax commissioner of the gross receipts in this State of any such foreign corporation or company, the said state tax commissioner shall cause the same to be filed in his office, and shall on or before the first day of June in each year calculate the amount of gross receipt tax to be paid by the said foreign corporation or company at the rate hereinbefore mentioned, to the treasurer of the State, and shall send the said amount due to the State to the comptroller of the treasury to be received as other State taxes are now received into the treasury of this State.

Ibid. sec. 177. 1890, ch. 608, sec. 6.

181. If any officer of any such company or corporation required by section 179 to make a return as aforesaid shall in such return make a false statement, he shall be deemed guilty of perjury; if any such corporation shall neglect or refuse to make such return within the time limited as aforesaid, the state tax commissioner shall ascertain by any means which he may find most practicable and available the amount of such gross receipts and shall fix the amount of the same for the year, and unless altered upon appeal by the state board of appeal as herein-after provided, such amount so fixed by him shall stand as the basis of taxation of such corporation for such year under this article.

Ibid. sec. 178. 1890. ch. 608. sec. 7.

182. The state tax commissioner is authorized and empowered to examine upon oath any officer, agent or employe of any such foreign corporation in this State, or any officer of any corporation of this State which may employ or use in any manner the patent rights, plant or property of any such foreign corporation for profit in this State, touching the said business and the gross receipts in this State accruing from the same, and any such officer, agent or employe refusing to be sworn, or refusing to testify in the premises, or to give the information asked for by said state tax commissioner, shall forfeit and pay to the State the sum of five hundred dollars for every such refusal; the State tax commissioner is also authorized and empowered to examine upon oath any person whom he may be advised has information and knowledge touching such business and the gross receipts accruing from the same in this State, and any such person refusing to be sworn or refusing to testify in the premises shall forfeit and pay to the State the sum of five dollars for every such refusal.