

the state tax commissioner shall collect double the fees allowed by law to clerks of court for recording a document of similar length; and one-half of the sum so collected shall be paid by him to the clerk of the circuit or superior court to whom such certificate shall be transmitted for recording as aforesaid, and for the other one-half he shall account quarterly to the comptroller and pay the same forthwith to the state treasurer for the use of the State.

The authority of the judge to certify to a certificate of incorporation is a question of jurisdiction, and may be inquired into by the courts when the legal existence of the corporation is in issue. *Oler v. Baltimore and Randallstown R. R.*, 41 Md. 590 (decided in 1875).

An organization held never to have had corporate existence, because of a failure to record the certificate of incorporation as required by sections 52 and 53 of the code of 1904. *Jones v. Linden Bldg. Assn.*, 79 Md. 74.

As to surety companies, see sec. 379.

See art. 81, sections 157 and 177.

1904, art. 23, secs. 53 and 54. 1888, art. 23, secs. 45 and 46. 1868, ch. 471, secs. 40 and 41. 1908, ch. 240, sec. 5.

5. When such certificate has been executed and acknowledged in due form and delivered to the state tax commissioner with the recording fees and the bonus tax, if any payable, the incorporators, their associates and successors shall, according to the purposes, conditions and provisions in the certificate contained, become and be a body corporate by the name therein stated. And a duly certified copy of such certificate from the records of the state tax commissioner or of the clerk of the circuit or superior court shall be *prima facie* evidence of the existence of the corporation and its right to exercise the powers therein mentioned.

See notes to sec. 4. And as to surety companies, see sec. 380.

As to the bonus tax, see art. 81, sec. 100, *et seq.*

As to evidence of the incorporation of foreign corporations, see art. 35, sec. 43.

1908, ch. 240, sec. 6.

6. No certificate of incorporation shall be declared void for formal defects merely; and where an effort has been made in good faith to form, under the laws of this State a corporation formable thereunder, neither party to any transaction with it shall deny the legality of its incorporation or organization in any suit or proceeding growing out of such transaction; and "transaction" shall include any wrong to person or property giving rise to a cause of action or equitable relief by or against such corporation.

This section was intended to save the incorporation of persons who had in good faith attempted to comply with the law, but whose compliance turned out to have been irregular and informal. It has no application where, through neglect, there has been no attempt to comply with important requirements of the law which are conditions precedent to the possession or use of corporate franchises. This section construed in connection with article 81, section 100. *National Shutter Bar Co. v. Zimmerman*, 110 Md. 319.

1904, art. 23, secs. 57 to 63, inclusive. 1888, art. 23, secs. 49 to 55, inclusive. 1868, ch. 471, secs. 44 to 50, inclusive. 1886, ch. 306. 1908, ch. 240, sec. 7.

7. Every corporation which is subject to the provisions of this article shall have the following general powers, except where the special pro-