

82.

To the third note to section 82, under the sub-title "Bill of Complaint," etc., on page 572 of volume 1 of the Annotated Code, add the case of Conococheague Club v. State, 116 Md. 323.

83.

See notes to section 82.

Process.

87.

As to process against fraternal orders, see article 23, section 244A.

As to process against corporations in criminal cases, see article 27, sections 728 and 729.

Taxation.

1914, ch. 324.

88A. Every corporation of this State having a capital stock, except railroads and building or homestead associations, shall, at the time of incorporation, pay for the use of the State a bonus tax at the rate of twenty cents for every thousand dollars of the amount of its authorized capital stock, and at the time of amending its articles of incorporation to effect an increase of its authorized capital stock, a like bonus tax upon the authorized amount of any such increase thereof, but in no case shall such payment be less than twenty dollars, provided, however, that in the case of the consolidation of existing corporations to form a new corporation such new corporation shall be required to pay the bonus tax herein prescribed, for only the amount of its capital stock in excess of the aggregate amount of capital stock of the constituent corporations; and the amount of such bonus tax shall be deposited with the State Tax Commissioner, in cash or in such other form as shall be acceptable to him, when the certificate of incorporation, or the articles of amendment increasing the capital stock, are filed, who shall account quarterly therefor to the Comptroller and pay the same forthwith to the State Treasurer for the use of the State.

As to the bonus tax, see article 81, section 100.

1914, ch. 324.

88B. All corporations having a capital stock, shall, for the purpose of sections 88A-88F, be ordinary business corporations, and are hereby so defined, except railroad companies whose roads are worked by steam, electric or other power, street and passenger railways, steamship and steamboat companies, and all other common carriers, telegraph, cable, telephone, express, transportation, parlor car, sleeping car, and oil pipe companies, turnpike companies, bridge companies and sewerage disposal companies, safe deposit and trust companies, guarantee and fidelity companies, insurance companies of all kinds, electric light, electric construction, heating, refrigerating, water and gas companies, building or homestead associations, state, national and savings banks, or savings or moneyed institutions. Every ordinary business corporation created or to be created under the laws of this State shall from and after the expira-