

Tax on Official Commissions.**146.**

This section referred to in deciding that article 70, section 11, in so far as it conflicts with article 20, section 1, has no application to constables. *Little v. Schul*, 118 Md. 469.

State Tax Commissioner.**151.**

As to the State Tax Commission, see section 234, *et seq.*

153.

The fact that similar action, identical in its nature, is taken by the comptroller under section 24 and by the tax commissioner under this section, each acting under express provisions of law, does not invalidate the tax, nor is the fact that the legislature itself makes the levy an objection to the tax. This section does not require that the official of the corporation shall return to the tax commissioner a list of the stockholders therein, only a list of the number of shares of stock—see section 159. The tax upon capital stock is not a tax upon the corporation, but upon the stockholders, the corporation being made the medium through which the tax is collected. The tax is not invalid because the assessment was not certified to the comptroller under this section until the 17th of May. When statutes in regard to time are construed as directory merely. Where a corporation in February reduces its capital stock, it is nevertheless taxable upon the shares as they were at the beginning of the year. Only the stock of a corporation actually issued is taxable. See note to section 24. *Union Trust Co. v. State*, 116 Md. 372.

As to the State Tax Commission, see section 234, *et seq.*

1914, ch. 797, sec. 153A.

153A. In making the annual report to the State Tax Commissioner provided for in the preceding Section of this Article, the president, cashier or other chief officer of every bank (State and National), located and doing business in this State, shall expressly state in such report the amount of the capital stock paid in, the amount of surplus, and the amount of undivided profits, together with such other information as may be required by the said Commissioner under the provisions of the preceding Section.

155.

This section referred to in construing sections 24 and 153—see notes thereto. *Union Trust Co. v. State*, 116 Md. 371.

156.

As to the State Tax Commission, see section 234, *et seq.*

157.

As to the State Tax Commission, see section 234, *et seq.*

159.

This section referred to in construing sections 24 and 153—see note thereto. *Union Trust Co. v. State*, 116 Md. 374.

As to the State Tax Commission, see section 234, *et seq.*