

Taxes, When Due.

72. Repealed. (Act 1916, ch. 630.)

Limitations.

1904, art. 81, sec. 86. 1888, art. 81, sec. 83. 1860, art. 81, sec. 92. 1852, ch. 75, sec. 4. 1874, ch. 483, sec. 82. 1918, ch. 268.

88. All taxes levied for county or city purposes shall be collected by the collectors of the counties or cities respectively within four years after the same shall have been levied, and if the same shall not be collected within four years the parties from whom such taxes may be demanded may plead this section in bar of any recovery of the same. Provided, however, that in all cases where collectors shall have failed to collect such taxes within said period and receivers or trustees have been appointed to complete the collection of such taxes, such receivers or trustees shall have two years from the time of their appointment in which to make such collections, and this section in such cases may not be pleaded in bar of recovery in any action instituted by such trustees or receivers within said period of two years from the date of their appointment.

See notes to this section in volume 2 of the Annotated Code.

Payment of Taxes by Corporations.

89.

To the first note to this section on page 1835 of volume 2 of the Annotated Code, add *Bamberger v. Baltimore*, 125 Md. 433

1904, art. 81, sec. 97. 1890, ch. 244, sec. 88E. 1918, ch. 316.

99. If any corporation of this State shall refuse or neglect to pay to the State, or to the proper officers thereof, any franchise tax due by it, or any tax on its capital stock due by it, or any gross receipts tax due by it, for the space of two years from the first day of January next after the expiration of the calendar year during which said taxes become due and payable, it shall be the duty of the Comptroller of the State to certify immediately thereafter to the Governor a list of all such corporations, and the Governor shall forthwith issue and publish his proclamation declaring under this section that the charters or certificates of incorporation of such corporations shall be repealed, annulled and forfeited, and that the powers conferred by law upon such corporations shall be inoperative, null and void, upon the expiration of thirty days from the date of the first publication of such proclamation, unless all such taxes, together with all interest and penalties due thereon, are paid before the expiration of said thirty days. The Governor shall cause said proclamation to be published in at least three daily newspapers of general circulation published in the State, once a week for four successive weeks. Any such corporation paying all taxes, interest and penalties as aforesaid, after the first publication of said proclama-