

tion, shall be omitted from subsequent publications thereof. Immediately upon the expiration of thirty days from the date of the first publication of said proclamation, the charters or certificates of incorporation of all such corporations which have not then paid all taxes, interest and penalties due as aforesaid, shall be *ipso facto* repealed, annulled and forfeited, and the powers granted to such corporations shall be inoperative, null and void, without the necessity of proceedings of any kind either at law or in equity. Any person or persons who shall thereafter exercise or attempt to exercise any powers under the charter or certificate of incorporation of any such corporation, shall be deemed guilty of a misdemeanor, and shall be subject to a fine not exceeding \$1,000, or to imprisonment not exceeding one year, or to both fine and imprisonment, in the discretion of the Court.

The Secretary of State is directed to send copies of each of the said proclamations of the Governor to the Comptroller of the Treasury, to the Treasurer of the State and to the State Tax Commission. The Comptroller and the Treasurer shall note upon their respective records the fact of the repeal, annulment and forfeiture of the charters or certificates of incorporation of all corporations whose charters or certificates of incorporation have been repealed, annulled and forfeited as aforesaid; and the Comptroller shall notify the State Tax Commission of the same, to the end that the State Tax Commission may note the same upon its records. It shall be the duty of the Comptroller, at the time he certifies said corporations to the Governor as aforesaid, also to mail to each corporation so certified, at its address or office as the same appears upon his books, a notice that its charter will be repealed, annulled and forfeited, under the provisions of this section, unless all taxes, interest and penalties so due by it are paid as aforesaid, it being the intention hereof that the mailing of said notice shall be sufficient, and that the failure for any reason of any such corporation to receive the notice so mailed to it, shall in no wise affect the repeal, annulment and forfeiture of its charter, in accordance with this section.

Nothing in this section shall be held or construed to repeal, supersede or in any manner affect any remedy or provisions of law for the collection of any and all such taxes, and the interest and penalties due thereon.

#### **Bonus Tax on Capital Stock.**

##### **100.**

If the question were required to be decided, the court would not be disposed to hold a deed from a corporation void on the ground that its bonus tax was not paid where the evidence to that effect is far from satisfactory, especially in view of the fact that the deed was subsequently ratified and confirmed by the company. *Beetem v. Garrison*. 129 Md. 671.

1916, ch. 648.

**106A.** Payment by any corporation of the bonus tax to the Secretary of State, heretofore or hereafter made while Article 23, sections