

144.

See notes to section 120.

Tax on Official Commissions.**146.**

As to the fee required of all notaries in the State of Maryland, see article 68, section 1.

State Tax Commissioner.**153.**

This section referred to in construing section 70—see notes thereto. *Bamberger v. Baltimore*, 125 Md. 441.

To the first note to this section on page 1858 of volume 2 of the Annotated Code, and on page 836 of volume 3 of the Annotated Code, add *Bamberger v. Baltimore*, 125 Md. 441.

1914, ch. 797, sec. 153A. 1918, ch. 294, sec. 153A.

153A. In making the annual report to the State Tax Commission provided for in the preceding Section of this Article, the president, cashier or other chief officer of every Bank, State and National, and Trust Company, 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 Commission under the provisions of the preceding Section.*

1904, art. 81, sec. 151. 1888, art. 81, sec. 134. 1874, ch. 483, sec. 147. 1902, ch. 417. 1916, ch. 631, sec. 154. 1918, ch. 32, sec. 154.

154. All corporations, partnerships or individuals which are now or hereafter required by law to make an annual report of any kind or character whatsoever to the State Tax Commission of Maryland, shall make such report on or before the first day of March in each and every year, and upon the failure, refusal or neglect of any officer of any corporation, or upon the failure, refusal or neglect of any partnership or individual to make the report so required, the State Tax Commission of Maryland shall impose on such corporations, partnerships, or individuals failing to make such report, a penalty of five dollars and in addition one dollar for each period of ten days and fractional part thereof up to the first day of June, when there shall be an additional penalty of ten dollars, and thereafter one dollar for each period of ten days or fraction thereof until the report be filed or the assessment computed. At the time such report is filed or such assessment made without such report, the State Tax Commission shall certify, under its seal, to the Comptroller, the name of every corporation, partnership or individual penalized, together with the amount of penalty imposed, and all such penalties so imposed shall be added by the Comptroller to any taxes in

*Section 2 of the act of 1918, chapter 294, repeals all laws inconsistent with said act of 1918, in so far as they are inconsistent, but no further.