

State, and doing business therein; and a State tax as a franchise tax of one and one-half per centum upon the annual gross receipts or earnings of all electric construction and gas companies incorporated under any general or special law of this State, and doing business therein; if any such railroad company has part of its road in this State and part thereof in another State or States, such companies shall return a statement of its gross receipts over its whole line of road, together with a statement of the whole length of its line and the length of its line in this State, and such company shall pay to the State at the said rates hereinbefore prescribed upon such proportion of its gross earnings as the length of its line in this State bears to the whole length of its line; and similar statements shall be made by each oil pipe line company, and each sleeping car, parlor car, express or transportation company, telephone or telegraph or cable company, so that the proportion of the said gross earnings of the said companies, respectively, accruing, coming from their business within this State, may be accurately ascertained, or said statement may be made in any other mode satisfactory to and required by the State Tax Commission; the said gross receipts taxes shall be due and payable at the treasury on or before the first day of July in each year. All the provisions and requirements of this Section shall be in force and applied to all corporations of a like kind to those above enumerated which are doing business in this State, and which are incorporated by or under the laws of any other State, District, Territory or foreign country. Every unincorporated association, partnership or individual engaged in any one or more of the above specially enumerated branches of business in this State shall be subject to said gross receipts tax, and shall comply with all the provisions of this Article with reference thereto as fully as if such association, partnership or individual was a corporation.*

The act of 1878, chapter 155, passed for the settlement of counter claims between the state and the Baltimore & Ohio Railroad Company, when adopted, assented to and acted upon by the railroad company, became an irrevocable contract, and was unaffected by this section. *State v. B. & O. R. R. Co.*, 127 Md. 450.

This section referred to in construing section 4—see notes thereto. *Anne Arundel County v. Annapolis*, 126 Md. 450.

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

1904, art. 81, sec. 173. 1890, ch. 608, sec. 1. 1918, ch. 469, sec. 177.

177. Every telephone company, electric light or electric construction company, parlor, palace or sleeping car company, oil or pipe line company incorporated by or under the laws of the United States or of any other State or Territory of the United States or of any foreign country, and wishing to do business in the State of Maryland, before proceeding to transact any business in this State, either through an individual agent or agents, or through the agency of any corporation organized under the laws of this State, or to open any office for the

*Section 2 of the act of 1918, chapter 469, is not codified separately, but article 23, section 95, is amended in accordance with said section 2.