

1904, art. 81, sec. 177. 1890, ch. 608, sec. 6.

181. If any officer of any such company or corporation required by section 179 to make a return as aforesaid shall in such return make a false statement, he shall be deemed guilty of perjury; if any such corporation shall neglect or refuse to make such return within the time limited as aforesaid, the state tax commissioner shall ascertain by any means which he may find most practicable and available the amount of such gross receipts and shall fix the amount of the same for the year, and unless altered upon appeal by the state board of appeal as hereinafter provided, such amount so fixed by him shall stand as the basis of taxation of such corporation for such year under sections 177 to 186.*

1904, art. 81, sec. 180. 1890, ch. 608, sec. 9.

184. If any such corporation or company shall neglect or refuse to pay to the state treasurer the tax imposed by sections 177 to 186 for the space of sixty days after the amount of such tax has been so finally ascertained and determined and has been so transmitted by mail to its president or other officer as directed in sections 177 to 186, such corporation shall for such offense forfeit and pay to the State an additional amount of ten per centum as penalty or damages to be added to the said taxes so due and unpaid, and it shall be the duty of the comptroller to add the same to the said account, and forthwith to make out said account and certify the same under the seal of his office, and to cause suit to be brought for said tax in the circuit court for the county where the principal office of the said corporation in this State is located or in the superior court of Baltimore city if such principal office be located in said city, and the said suit shall stand for trial at the first term after service of the writ shall have been made on said corporation or company, and service of the writ aforesaid on any officer, agent or employe of such corporation shall be deemed and taken as a sufficient service on such corporation.*

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

1916, ch. 676, sec. 1.

186A. Any person or persons, joint stock association or corporation, wherever organized or incorporated, engaged in the business of operating cars, or engaged in the business of furnishing or leasing cars, not otherwise listed for taxation in Maryland, for the transportation of freight (whether such cars be owned by such company or by any other person or company), over any railway line or lines, in whole or in part within this State, such line or lines not being owned, leased or operated by such company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator, or by some other name, shall be deemed a freight line company.

*This section is reproduced in order to correct the error therein pointed out in the table of *Errata* on page 2857 of volume 2 of the code.