

Tax on Official Commissions.

- 150. Enumeration of. Amount of tax.
- 151. Clerks not to administer official oath until tax is paid.
- 152. Amount of this tax upon clerks.
- 153. Secretary of state to furnish comptroller, annually, a list of qualified officials.

Assessment of Corporate Stock Owned by Non-Residents.

- 154. Situs of such stock for purposes of taxation.

Corporate Taxation.

- 155. Appointment; tenure; qualification; salary; duties.
- 156. Clerks and assistant clerks to; salaries.
- 157. Bank and other corporation officers to report annually number of shares; state tax commission to assess stock, and tax to be paid, when.
- 158-159. Annual report to, what to state; when made; penalty—abatement.
- 160. Penalty for failure to pay tax; suit by state.
- 161. Chief officer of security and other such corporations to make annual report to state tax commission of trust investments.
- 162. County commissioners and appeal tax court directed to correct valuation and assessment.
- 163. Presidents and proper officers of all corporations to furnish annually to county commissioners and appeal tax court list of stockholders; stock of non-resident stockholders, how assessed and taxes thereon, how paid; penalties.
- 164. Statements to be under oath if required.
- 165. Penalty for failure to comply with secs. 163 and 164.
- 166. Corporations to furnish statement of real property and of tools, machinery, engines, etc., of manufacturing companies; how valued and assessed; duplicate certificates of valuation; levy. Taxable value of stock, how arrived at and where valued to

owner; collection. Stock of railroad companies not taxable.

- 166A. Real estate and mortgages, statement, valuation and assessment of; taxable value of stock—certification of; where valued to owners; collection from corporation. Railroad companies—how taxed; other corporations subject to gross receipts tax.
- 167. Banks, how taxed; liquidation; franchise tax not affected.
- 168. Assessment of stock or property of corporations whose capital in whole or in part is invested in taxable securities; provisos.
- 169. Manufacturing corporations to furnish statement of tools, machinery, engines, etc.; duplicate certificates of valuation thereof; stock, how valued; county commissioners and Mayor and City Council of Baltimore to decide whether tools, machinery, etc., exempt from taxation.
- 170. State tax commission to return to comptroller valuation of stock; notification to corporations; appeal.

Increase of Assessment.

- 171. Owner to be notified before; proceedings thereupon.

Tax on Gross Receipts of Certain Corporations.

- 172. State tax; interstate railroads, etc.
- 173. Duty of such companies, etc., to report receipts; state tax.
- 174. False statement; failure to report.
- 175. Explanation of terms.
- 176-191. Provisions in detail for ascertainment, enforcement and collection of such gross receipts taxes.
- 192-197. Freight line companies; tax on cars; failure to pay.

Tax on Mortgages.

- 198. Frederick County, tax on, in.
- 199. When year for such collection shall begin and end.
- 200. Covenant by mortgagor to pay mortgagee's tax to be null and void.
- 201. Oath of mortgagee.