

receipt for such amount so due the State, such attorney or other person shall be guilty of a misdemeanor, and shall upon conviction be fined double the amount so received and receipted for, and shall stand committed until such fine and the costs thereon are fully paid.

See notes to sec. 99.

An. Code, sec. 99. 1904, sec. 97. 1890, ch. 244, sec. 88E. 1918, ch. 316. 1920, ch. 366.

103. If any corporation of this State shall refuse or neglect to pay to the State, or the proper officers thereof, any franchise tax due by it, or any tax on its capital stock due by it, or any gross receipts tax due by it, for a space of two years from the first day of January next after the expiration of the calendar year during which said taxes became due and payable, it shall be the duty of the Comptroller of the State to certify immediately thereafter to the Governor a list of all such corporations, and the Governor shall forthwith issue and publish his proclamation declaring under this section that the charters or certificates of incorporation of such corporations shall be repealed, annulled and forfeited, and that the powers conferred by law upon such corporations shall be inoperative, null and void, upon the expiration of thirty days from the date of the first publication of such proclamation, unless all such taxes, together with all interest and penalties due thereon, are paid before the expiration of said thirty days. The Governor shall cause said proclamation to be published in at least three daily newspapers of general circulation published in the State, once a week for four successive weeks. Any such corporation paying all taxes, interest and penalties as aforesaid, after the first publication of said proclamation, 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 incorporations 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all such corporations which have not then paid all taxes, interest and penalties due as aforesaid, shall be ipso facto repealed, annulled and forfeited and the powers granted to such corporations shall be inoperative, null and void, without the necessity of proceedings of any kind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. Provided, that any corporation whose charter or certificate of incorporation shall be forfeited under this section, may, within six months thereafter revive the same and reinvest itself with all the powers conferred upon it by law under said charter or certificate of incorporation by the payment of all such taxes, interest and penalties and an additional fee of twenty-five dollars; and any corporation whose charter or certificate of incorporation shall have been forfeited within six months before the passage of this Act may so revive the same by the payment of the aforesaid taxes, interest, penalties and fee within six months after April 9, 1920. Any person or persons who shall thereafter 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 of 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