

Treasurer of the State and to the State Tax Commission, and also a list of all those corporations whose charters or certificates of incorporation shall have been revived by the payment as aforesaid of said taxes, interest, penalties and fee. The Comptroller and Treasurer shall note upon their respective records the facts of the repeal, annulment and forfeiture of the charters or certificates of incorporation of all corporations whose charter or certificate of incorporation have been repealed, annulled or forfeited as aforesaid, and the revival of those which have been revived; and the Comptroller shall notify the State Tax Commission of the same, to the end that the State Tax Commission may note the same upon its records. It shall be the duty of the Comptroller, at the time he certifies said corporations to the Governor as aforesaid, also to mail to each corporation so certified, at its address or office as the same appears upon his books, a notice that its charter will be repealed, annulled and forfeited, under the provisions of this section unless all taxes, interest and penalties so due by it are paid as aforesaid, it being the intention hereof that the mailing of said notice shall be sufficient, and that the failure for any reason of any such corporation to receive the notice so mailed to it, shall in no wise affect the repeal, annulment and forfeiture of its charter, in accordance with this section.

Nothing in this section shall be held or construed to repeal, supersede or in any manner affect any remedy or provision of law for the collection of any and all taxes, and the interest and penalties due thereon.

See notes to sec. 99.

As to the forfeiture of corporate charters, see art. 23, sec. 98, *et seq.*

### **Bonus Tax on Capital Stock.**

An. Code, sec. 100. 1904, sec. 98. 1890, ch. 536, sec. 88A. 1894, ch. 114, sec. 88F.

104. Every corporation incorporated after the twenty-first day of March, 1894, under any general or special law of this State, except cemetery companies, companies created for purely benevolent and charitable purposes, railroad companies and building or homestead associations incorporated under article twenty-three of the code of public general laws of 1904, title "Corporations," sub-title "Provisions for the Formation of Corporations," section 20 (class 5), shall pay to the state treasurer for the use of the State a bonus of one-eighth of one per centum upon the amount of capital stock which said company is authorized to have, and a like bonus upon the amount of any subsequent increase of capital stock the company is authorized to have; said bonus upon the original capital stock shall be due and payable upon the incorporation of said company, and upon the increase upon the recording of the certificate of such increase or the passage of any special act authorizing such increase; and no company as aforesaid which shall be incorporated after the 21st day of March, 1894, shall have or exercise any corporate powers until said bonus has been paid to the state treasurer. Whenever any company of the character aforesaid, incorporated prior to said date, shall be authorized to increase its capital stock, it shall pay a tax of one-eighth of one per centum to the state treasurer for the use of the State upon the amount of increase said company is authorized to have; said bonus shall be due and payable upon the recording