mission, said report to be filed not later than the fifteenth day of March in each and every year as of the first day of January preceding said fifteenth day of March, and said Commission in determining any tax, or in entering any assessment against any corporation, shall base its action upon the status of such corporation as of said January first.

Upon the failure, refusal or neglect of any corporation through its officers to make and file a report required by this section and by the time herein set out, the State Tax Commission shall impose on such corporation a penalty of five dollars, and in addition one dollar for each period of ten days and fractional part up to the first day of June, when there shall be an additional penalty of ten dollars, and thereafter one dollar for each period of ten days or fraction thereof.

The penalties herein provided for shall be calculated until the date of the filing of a report by the corporation, or until the date when an assessment is computed by the said Commission without the filing of a report.

At the time such report is filed or such assessment made without such report, the State Tax Commission shall certify to the Comptroller the name of every corporation, partnership or individual penalized, together with the amount of penalty imposed, and all such penalties so imposed shall be added by the Comptroller to any taxes in his hands next due by such corporations, partnership or individuals, and shall be collected in the same manner as the taxes themselves are collected, and if there are no such taxes, then the said penalties shall be collected by the Comptroller in the same manner as taxes are collected by him; and such penalties when collected shall be paid into the treasury of the State for general purposes of the State.

Provided, however, that the State Tax Commission shall have the power, on good cause shown to it, to abate or reduce any penalties imposed as aforesaid, and in such event the Commission shall forthwith notify the Comptroller of such abatement or reduction, and in case of such abatements, the penalties shall not be collected at all, and in case of such reductions, only the balance of the penalties then remaining shall be collected as aforesaid.

Every partnership or individual over which the said State Tax Commission now or hereafter may have jurisdiction shall be subject to the provisions of this section, as fully as if such partnership or individual were a corporation.

An. Code, sec. 155. 1904, sec. 152. 1888, sec. 135. 1874, ch. 483, sec. 148.

**160.** On the failure, refusal or neglect of any such bank or banking association to pay said tax on the shares of its capital stock, as provided by the two preceding sections, by the first day of January succeeding said levy, the comptroller shall cause suit to be brought in the name of the State against the said bank or banking association for the said taxes in the circuit court for the county, or the superior court of Baltimore city (as the case may be); and the said suit shall stand for trial at the first term, and judgment shall be rendered on motion unless issue be made, and a trial by jury be desired by either party, in which case a jury shall forth-