

erated branches of business in this State shall be subject to said gross receipts tax, and shall comply with all the provisions of this Article with reference thereto as fully as if such association, partnership or individual was a corporation.

Gross receipts taxes are not upon property of corporation; they have been repeatedly defined and sustained, tax being imposed only upon gross receipts from business in Maryland. Hence there is no double taxation in assessing a telegraph company's poles, easements, etc. *Postal Tel. Cable Co. v. Harford County*, 131 Md. 103.

The act of 1890, ch. 559, held, in view of art. 3, sec. 48, of state Constitution, to repeal act of 1880, ch. 16, passed to adjust pending tax controversies between state and Northern Central Railway Company, although company, in consideration of said act, gave up its right of appeal and paid money to the state. *State v. Northern Central Ry. Co.*, 90 Md. 469 (affirmed in 187 U. S. 258). And see *State v. Northern Central Ry. Co.*, 44 Md. 166; *Washington Hospital v. Mealey*, 121 Md. 282.

The act of 1872, ch. 234 (imposing a state tax on gross receipts), held applicable to Northern Central Railway Company, although said company was formed in 1854 by consolidation of certain Pennsylvania companies and a Maryland company, the latter chartered in 1827, and exempted from taxation; act of 1872, ch. 234, repealed such exemption from taxation. *State v. Northern Central Ry. Co.*, 44 Md. 166. And see *State v. Northern Central Ry. Co.*, 90 Md. 466 (affirmed in 187 U. S. 258); *Appeal Tax Court v. Northern Central Ry. Co.*, 50 Md. 419. *Cf. State v. Philadelphia, etc., R. R. Co.*, 45 Md. 381; *Washington Hospital v. Mealey*, 121 Md. 282.

A tax upon gross receipts is not in conflict either with state or Federal Constitution, and is valid. *State v. U. S. Fidelity Co.*, 93 Md. 316; *Cumberland, etc., R. R. Co. v. State*, 92 Md. 676; *State v. Northern Central Ry. Co.*, 90 Md. 467 (affirmed in 187 U. S. 258); *United States Power, etc., Co. v. State*, 79 Md. 71; *State v. B. & O. R. R. Co.*, 48 Md. 80; *State v. Philadelphia, etc., R. R. Co.*, 45 Md. 376; *State v. Northern Central Ry. Co.*, 44 Md. 166; *Washington Hospital v. Mealey*, 121 Md. 282.

The tax imposed by this section is a franchise tax measured by extent of business of corporation, and is not a tax (as to a railroad company), on goods transported or tolls derived therefrom. *Cumberland, etc., R. R. Co. v. State*, 92 Md. 676; *State v. Philadelphia, etc., R. R. Co.*, 45 Md. 376.

This section contemplates one tax upon entire gross receipts of a corporation belonging to one of designated classes, from business of all kinds done in Maryland; business of corporation is not divided into classes and each class taxed on a different basis. Corporation held to be a "trust" company. When business is not "done in Maryland." *State v. Central Trust Co.*, 106 Md. 270. And see *State v. B. & O. R. R. Co.*, 48 Md. 81.

A corporation is taxable upon gross receipts from its business in this state, and not upon its business beyond the state. *State v. U. S. Fidelity Co.*, 93 Md. 315; *State v. B. & O. R. R. Co.*, 48 Md. 80.

The act of 1826, ch. 123, incorporating Baltimore and Ohio Railroad Company, exempted it from taxation. Held that all of its property and franchises which it owned and operated in pursuance of its original charter (including buildings and works necessary and expedient to operation of road), and its gross receipts derived therefrom, were exempt from taxation; *contra*, as to structures which company as a common carrier had no right to own, but which were used in carrying on a separate and distinct business, and as to interests acquired under any privilege or franchise granted to company subsequent to its original charter, same not being exempted by grant from taxation. Receipts exempted from taxation mingled with those not exempt. *State v. B. & O. R. R. Co.*, 48 Md. 71. And see *State v. Central Trust Co.*, 106 Md. 277; *Archer v. State*, 74 Md. 441.

The act of 1873, ch. 155, passed for settlement of counter claims between state and Baltimore & Ohio Railroad Company, when adopted, assented to and acted upon by railroad company, became an irrevocable contract, and was unaffected by this section. *State v. B. & O. R. R. Co.*, 127 Md. 450.

This section referred to in construing sec. 4—see notes thereto. *Anne Arundel County v. Annapolis*, 126 Md. 450.

This section referred to in construing art. 23, secs. 117, 119 and 121—see notes to secs. 117 and 119. *Baden v. Washington Loan & T. Co.*, 133 Md. 604.

Apportionment of gross receipts of a railroad company extending outside of Maryland under sec. 153 of the Code of 1888 (similar in part to a portion of this section),