

An. Code, sec. 170. 1908, ch. 552.

175. The terms "gross receipts," "gross receipts or earnings," "total receipts or revenues," "gross receipts or revenues," "gross receipts and revenues," as used in sections one hundred and seventy-two, one hundred and seventy-three and one hundred and seventy-four, shall not include any income derived from the investment of the capital or surplus of any of the corporations mentioned in said section, and in case of the use of monies received or deposited, they shall include only the difference between the receipts, earnings or revenues derived from the use of such deposited monies, and the interest paid on such deposits.

An. Code, sec. 171. 1904, sec. 167. 1890, ch. 559, sec. 4.

176. It shall be the duty of the comptroller of the treasury to receive such accounts of state taxes so transmitted to him by the state tax commission and forthwith to proceed to notify each such corporation or company of the amount of such state tax by transmitting by mail to the president, treasurer or other proper officer of such corporation or company, an account of such state taxes, enclosed in an envelope or cover, having thereon a proper postage stamp, and carefully directed to such president, treasurer or other officer, and shall note in a book kept for that purpose the date of placing in the mail the envelope or cover containing such account; if no appeal be taken within thirty days from the date of such notification the said ascertainment and assessment shall be final, but any such corporation or company may within thirty days after such notification appeal from such ascertainment and assessment to the comptroller of the treasury and state treasurer, stating in such appeal the reasons and grounds for such appeal, and the said comptroller and treasurer shall as soon as possible consider the same, and if the comptroller and treasurer shall both be of opinion that such ascertainment and assessment of the state tax commission is erroneous and ought to be changed, they shall change the same accordingly and the ascertainment and assessment so agreed upon by the comptroller and treasurer shall be final; but if either the comptroller or treasurer shall agree with the tax commission as to the correctness of the ascertainment and assessment so made by it then the appeal shall be dismissed and the original ascertainment and assessment shall be and remain as the true ascertainment and assessment for such year.

See notes to sec. 172; cf. sec. 188.

An. Code, sec. 172. 1904, sec. 168. 1890, ch. 559, sec. 5.

177. The state tax commission is hereby authorized and empowered to examine under oath any officer or agent of any such corporation or company touching the business in this State of such corporation or company, and the receipts and revenues accruing therefrom, and any such officer or agent refusing to be sworn, or refusing to testify his or her knowledge touching the said subject matter shall forfeit and pay to the State the sum of five hundred dollars for each such refusal to be recovered by action at law, in the name of the State, against such officer or