

agent in any court of this State having jurisdiction; the said state tax commission may also examine under oath any other person whom it may be advised or may believe has knowledge and information in the premises, and any such person refusing to be sworn or refusing to testify his or her knowledge in the premises shall forfeit and pay to the State the sum of five dollars for each such refusal, to be recovered by action at law, in the name of the State, against such person so refusing, before a justice of the peace having jurisdiction; and it shall be the duty of the state's attorney of the county or city where such refusal has occurred on the information of the state tax commission to bring suit for the recovery of such forfeitures as often as they may have occurred.

This section referred to in construing sec. 172—see notes thereto. *State v. Central Trust Co.*, 106 Md. 274.

An. Code, sec. 173. 1904, sec. 169. 1890, ch. 559, sec. 6.

178. If any such corporation or company from whom such taxes shall be due and payable on its gross receipts or revenues as aforesaid shall fail or neglect to pay the same to the treasurer of the State for the space of one month after the same shall be due and payable as aforesaid, such corporation or company shall for such failure or neglect forfeit and pay to the State an additional amount of five per centum as penalty or damages, to be added to the said taxes so due and unpaid, and it shall be the duty of the comptroller to add the same to the said account, and forthwith to make out said account and certify the same under the seal of his office, and to cause suit to be brought for said taxes in the circuit court for the county where the principal office of such corporation or company is located, or in the superior court of the city of Baltimore, the court of common pleas, or the Baltimore city court, if such principal office be located in said city, and the said suit shall stand for trial at the first term after the service of the writ shall have been made on such corporation or company, and service of the writ aforesaid on any officer, agent or employe of such corporation or company shall be deemed and taken as sufficient service on such company.

It was within power of legislature to provide for penalty prescribed by this section and costs and fees imposed by following section. Interest should be charged from August 1—see sec. 172—but no interest is allowable on five per cent. penalty. *Cumberland, etc., R. R. Co. v. State*, 92 Md. 691; *United States Power, etc., Co. v. State*, 79 Md. 72.

The penalty imposed by this section enforced. *State v. Central Trust Co.*, 106 Md. 279.

See notes to sec. 172; *cf.* sec. 189.

An. Code, sec. 174. 1904, sec. 170. 1890, ch. 559, sec. 7.

179. If upon the return of the writ issued against such corporation or company, the said corporation or company being duly summoned as aforesaid shall fail to appear by attorney or agent upon the first call of the docket, it shall be the duty of the court to cause the personal appearance of said corporation or company to be entered, and the cause shall stand for trial or hearing and shall proceed, and judgment shall be rendered as if such corporation or company had appeared by attorney; and if such cor-