

under the seal of such foreign corporation, and the signature of its president or other proper officer, and shall, when received by the Secretary of State, be recorded by him in a book to be kept for that purpose, from which record the said Secretary of State shall be able to certify the appointment of such agents at any time; at the time of receiving such certificate the Secretary of State shall give to such company a receipt for such certificate, which receipt shall enable such foreign corporation to commence business in this State.¹

See art. 23, secs. 6 and 119.

An. Code, sec. 178. 1904, sec. 174. 1890, ch. 603, sec. 2.

183. Any person or any officer of any such corporation who shall presume to act as agent or employe of any such foreign corporation, or to open an office for the transaction of the business of any such foreign corporation by employing or using the patent rights, plant or property of such foreign corporation in this State in any manner as renter or bailee, or in any other manner as renter or bailee, or in any other manner under any contract with such foreign corporation before the provisions contained in section 182 have been complied with, shall forfeit and pay to the State the sum of one hundred dollars for each and every day he may act as such agent or employe, or may occupy such office for the transaction of such business, before such provisions of section 182 shall have been complied with by such foreign corporation, and it shall be the duty of the state's attorney of the city or county in which such business is transacted, or is proposed to be transacted, to prosecute and recover such penalty, and it shall be the duty of the state tax commission to inform the state's attorney of any violation of sections 182 to 191 of which he may be advised, and to require him to proceed to recover the penalty for such violation as prescribed in this article.

An. Code, sec. 179. 1904, sec. 175. 1890, ch. 603, sec. 3.

184. Each and every such foreign corporation or company shall on or before the fifteenth day of April next, and on or before the fifteenth day of April in each year thereafter, make a report under the oath of its president, treasurer or other proper officer to the state tax commission, setting forth and showing the total gross receipts in this State of such corporation or company for the year ending on the preceding thirty-first day of December, either from business done in this State on its own account or through its individual agent or agents, or from royalty on its patent rights, plant or property employed or hired or rented by any person or persons in this State, or by any corporation organized under the laws of this State, under any contract with such foreign corporation, or from business done in this State by any corporation organized under the laws of this State, and of which such foreign corporation may be a stockholder, and which may be employing in any manner or under any contract with such foreign corporation, and using the patent rights, plant or property of such foreign corporation for profit in this State.

¹Sec. 2 of act of 1918, ch. 469, is not codified separately, but art. 23, sec. 122, is amended in accordance with said sec. 2.