

An. Code, sec. 180. 1904, sec. 176. 1890, ch. 608, sec. 5.

185. Upon the receipt of such report by the state tax commission of the gross receipts in this State of any such foreign corporation or company, the said state tax commission shall cause the same to be filed in its office, and shall on or before the first day of June in each year calculate the amount of gross receipt tax to be paid by the said foreign corporation or company at the rate hereinbefore mentioned, to the treasurer of the State, and shall send the said amount due to the State to the comptroller of the treasury to be received as other State taxes are now received into the treasury of this State.

An. Code, sec. 181. 1904, sec. 177. 1890, ch. 608, sec. 6.

186. If any officer of any such company or corporation required by section 184 to make a return as aforesaid shall in such return make a false Statement; he shall be deemed guilty of perjury; if any such corporation shall neglect or refuse to make such return within the time limited as aforesaid, the state tax commission shall ascertain by any means which it may find most practicable and available the amount of such gross receipts and shall fix the amount of the same for the year, and unless altered upon appeal by the state board of appeal as hereinafter provided, such amount so fixed by it shall stand as the basis of taxation of such corporation for such year under sections 182 to 191.

An. Code, sec. 182. 1904, sec. 178. 1890, ch. 608, sec. 7.

187. The state tax commission is authorized and empowered to examine upon oath any officer, agent or employe of any such foreign corporation in this State, or any officer of any corporation of this State which may employ or use in any manner the patent rights, plant or property of any such foreign corporation for profit in this State, touching the said business and the gross receipts in this State accruing from the same, and any such officer, agent or employe refusing to be sworn, or refusing to testify in the premises, or to give the information asked for by said state tax commission, shall forfeit and pay to the State the sum of five hundred dollars for every such refusal; the State tax commission is also authorized and empowered to examine upon oath any person whom it may be advised has information and knowledge touching such business and the gross receipts accruing from the same in this State, and any such person refusing to be sworn or refusing to testify in the premises shall forfeit and pay to the State the sum of five dollars for every such refusal.

An. Code, sec. 183. 1904, sec. 179. 1890, ch. 608, sec. 8.

188. When the state tax commission shall have ascertained the amount of the gross receipts of any such foreign corporation doing business in this State, and the amount of state tax on the same, it shall on or before the first day of June in each year cause an account of the same to be filed or placed in the office of the comptroller of the treasury, and the comptroller of the treasury shall proceed at once to notify the president, treasurer or other officer or agent of such foreign corporation doing business