

showing the total gross earnings received from all sources by such freight line companies within this State, for the year ending December thirty-first next preceding.

An. Code, sec. 186D. 1916, ch. 676, sec. 4.

195. The term "the total gross earnings received from all sources from the operation of such freight car lines within this State," as used in Section 194 of this Article, is hereby declared and shall be construed to mean all earnings on business beginning and ending within the State and a proportion based upon the proportion of mileage over which such business is done of earnings on all interstate business passing through, or into or out of the State.

An. Code, sec. 186E. 1916, ch. 676, sec. 5.

196. It shall be the duty of the State Tax Commission of Maryland on or before the fifteenth day of February of each year to certify to the State Comptroller the amount of gross receipts to be taxed against each such freight line company as hereinbefore defined together with its post-office address, and it shall be the duty of the State Comptroller on or before the fifteenth day of March of each year to make his draft on each such freight line company as hereinbefore defined, for a sum in the nature of a tax at two per centum upon the gross earnings of such freight line company for the year ending the last day of December next preceding, as reported to the State Tax Commission of Maryland and place the said draft in the hands of the State Treasurer for collection; which shall be in lieu of all taxes upon all property of any freight line company so paying the same. All taxes collected by the State Treasurer under the provisions of sections 192 to 197 shall be paid into the State Treasury and be credited to the general revenue fund.

An. Code, sec. 186F. 1916, ch. 676, sec. 6.

197. If any freight line company fails or refuses to pay said tax within thirty days after a demand therefor shall have been made by the State Treasurer he shall thereupon add to the tax due a penalty of ten per cent. thereon for each subsequent month in which the tax remains unpaid; and if such taxes are not paid within sixty days after a demand therefor by the State Treasurer he shall distrain sufficient goods and chattels belonging to such company charged with such taxes to be found within the State of Maryland sufficient to pay the same together with the penalty accrued thereon. The State Treasurer shall immediately proceed to advertise in two newspapers printed in the City of Baltimore stating the time and place where the property will be sold, and if the taxes for which such property is distrained and the penalties accruing thereon are not paid before the time appointed for such sale, which shall not be less than ten days after the taking of such property, the State Treasurer or his deputy shall proceed to sell such property at such public vendue or so much thereof as will be sufficient to pay such taxes and penalties and the costs of such distress and sale.