

	Art.	Sec.
Taxes—Cont'd:		
EXEMPTIONS FROM:		
Cemeteries; requirements to be met to entitle owners to.	81	10
Corporate stock not exempt from taxation, because owned by savings bank.....	81	97
Endowment funds, when.....	81	6
Hospitals—real estate of, for 4 years.....	81	7
Household furniture to amount of \$500; proviso.....	81	12
Land ceded to United States.....	96	3, 18, 25-29
Manufacturing machinery, etc., when.....	81	33
Monuments and parks, real property to extent of 15 acres for; in memory of soldiers of civil war.....	81	169
Persons assessed for less than \$100.....	81	11
Property exempt; strict construction.....	81	12
Public education; devises; bequests and money in trust for county and district schools.....	77	4
Public libraries; real estate of.....	77	237-238
Schools—money invested in trust for.....	77	187
Vessels, when.....	81	41
Waiver of, by corporations by consolidating.....	23	2, 9
What property exempt; construction of exemptions....	81	33
When railroad corporation is exempt from stock tax....	81	4
Foreign corporations. (<i>See</i> under Gross Receipts Tax.)		166, 166A
To pay.....	23	124
Franchise tax. (<i>See</i> Gross Receipts Tax and Corporations hereunder; also Corporations—Franchise Tax, Bonus Tax.)		
Freight Line Companies—tax on cars; statement of gross receipts; failure to pay; distraint; sale.....	81	192-197
Furniture (household) to the extent of five hundred dollars, exempt.....	81	12
GROSS RECEIPTS TAX ON DOMESTIC CORPORATIONS, ETC.:		
As to railroad company having part of road within and part without state; how calculated.....	81	172
Annual report of receipts and revenues by such corporations.....	81	173
Companies subject to—interstate railroads; when payable; unincorporated associations.....	81	166, 166A, 172
Comptroller; certificate of stating amount due <i>prima facie</i> evidence to entitle state to judgment.....	81	180
Inquisitorial powers of commissioner to determine correctness of reports of corporations; failure to answer.....	81	177
Meaning of term "Gross Receipts"; not to include certain income.....	81	175
Notice of assessment of tax to corporation; mode of; appeals.....	81	176
Payment; failure to make; penalty; suit for recovery of; service of writ.....	81	178
Failure of corporation to appear by attorney after summons; proceedings in such cases.....	81	179
Penalty for false return of receipts and revenues.....	81	174
Report of revenues and receipts; failure of corporation to make; proceedings of commissioner for determining tax in such cases.....	81	174
Sections 172 to 180 inclusive to apply to telegraph or cable, express or transportation and railroad companies organized under United States or other state laws.....	81	181
State tax commissioner to calculate state tax and report same to comptroller for collection by proper officers; payment.....	81	173
State tax or franchise tax imposed on certain named public service or other corporations and companies.....	81	172
To apply to such corporations incorporated in another state.....	81	172
Unincorporated association partnership or individual engaged in such businesses subject to; exception....	81	172
When payable.....	81	172