

and upon the payment, and not before, of the bonus tax, if any, prescribed by law, shall receive the same for record and endorse thereon the date and time of such receipt and promptly record the same, together with the endorsements thereon, in a book to be kept for that purpose. After the recording by it of such certificate of incorporation, the State Tax Commission shall transmit a copy thereof duly certified by it to the Clerk of the Circuit or Superior Court (according to the location of the principal office of the corporation), by whom the same shall be again recorded. At the time of receiving such certificate of incorporation for record, the State Tax Commission shall collect a minimum recording fee of ten dollars and if such certificate of incorporation provides for more than one class of stock, an additional recording fee of five dollars. One-quarter of the recording fees collected shall be paid by the State Tax Commission for recording such certificate of incorporation to the clerk of the Circuit or Superior Court to whom a copy thereof is transmitted, and for the balance it shall account quarterly to the Comptroller and pay the same forthwith to the State Treasurer for the use of the State.

The certificate of the judge is not final and does not prevent an inquiry into the legal existence of the supposed corporation; effect of the certificate. *Hyattsville v. Washington, etc., R. Co.*, 120 Md. 137.

The authority of the judge to certify to a certificate of incorporation is a question of jurisdiction, and may be inquired into by the courts when the legal existence of the corporation is in issue. *Oler v. Baltimore and Randallstown R. R.*, 41 Md. 590 (decided in 1875).

An organization held never to have had corporate existence, because of a failure to record the certificate of incorporation as required by secs. 52 and 53 of the Code of 1904. *Jones v. Linden Bldg. Assn.*, 79 Md. 74.

See art. 81, sec. 182.

An. Code, sec. 5. 1904, secs. 53, 54. 1888, secs. 45 and 46. 1868, ch. 471, secs. 40, 41. 1908, ch. 240, sec. 5. 1914, ch. 789, sec. 5. 1916, ch. 596, sec. 5.

7. When such certificate of incorporation has been delivered to the State Tax Commission with the fees provided for in Section 6 of this Article and the bonus tax, if any payable, and not before, the incorporators, their successors and assigns, shall according to the purposes, conditions and provisions in such certificate of incorporation contained, become and be a body corporate by the name therein stated. A duly certified copy of a certificate of incorporation, from the records of the Secretary of State, the State Tax Commission, or the Clerk of the Circuit or Superior Court, shall be evidence of the existence of the corporation and of its right to exercise the powers therein mentioned. The recording by the State Tax Commission of the certificate of incorporation shall be conclusive evidence of the payment of the recording fees and the bonus tax, if any, required by law to be paid to it, and of the existence of the corporation, except in a direct proceeding by the State.

See notes to sec. 6.

As to the bonus tax, see art. 81, sec. 104, *et seq.*

*Re.* evidence of incorporation of foreign corporations, see art. 35, sec. 46.

An. Code, sec. 6. 1916, ch. 596, sec. 6.

8. It shall be lawful for all of the incorporators of any corporation having capital stock, before any subscriptions to stock have been accepted by