

be made. At the time of original qualification and filing of the original papers required by this section, every such foreign corporation shall pay to the State Tax Commission, for the use of the State, a fee of twenty-five dollars, upon receipt of which the Secretary of the State Tax Commission shall issue to it a certificate setting forth that it is entitled to do business in this State under the laws thereof, and for all fees collected the State Tax Commission shall account quarterly to the Comptroller and pay the same forthwith to the State Treasurer for the use of the State. Foreign corporations required to register and report under the provisions of this section shall not be obliged to file a certificate of the appointment of a resident agent or agents with the Secretary of State.

A foreign corporation which is trustee of an estate mainly located in the District of Columbia, where such trust has its inception and is principally administered, is not doing business in Maryland, and hence this section and sec. 121 do not apply, when it disposes of part of the trust property here. Cases reviewed. *Baden v. Washington Loan & T. Co.*, 133 Md. 604.

Certificate held to be in substantial compliance with this section and admissible in evidence without the introduction of the papers filed with the secretary of state from which certificate is made; fact that the certificate was dated after the filing of a plea setting up a failure to comply with this section, held immaterial. *Strasbaugh v. Sanitary Can Co.*, 127 Md. 637.

The fact that a national bank has not complied with this and the following section does not prevent it from maintaining a suit in Maryland. *Hietson v. Natl. City Bank of Chicago*, 132 Md. 393.

Secs. 137 and 138 of the Code of 1904 referred to in construing sec. 177—see notes thereto. *Cumberland Gaslight Co. v. W. Va. Gas Co.*, 188 Fed. 585.

Cited but not construed in *Smith Premier Co. v. Westcott*, 112 Md. 150; *Queen City Glass Co. v. Clay Pot Co.*, 97 Md. 437.

See art. 81, sec. 182, and notes to secs. 118 and 121 (this art.).

1920, ch. 235, sec. 93A.

120. Immediately upon the taking effect of this Act ¹ it shall be the duty of the Secretary of State to transfer and deliver to the State Tax Commission of Maryland all books, records and papers in his office pertaining to foreign corporations heretofore filed with him, under the authority of Section 119 of this Article as the same stood before its repeal and reenactment by this Act.

An. Code, sec. 94. 1904, sec. 139 and 140. 1898, ch. 270, sec. 109C and 109D.
1908, ch. 240, sec. 69.

121. Every officer of any such foreign corporation which fails to comply with the provisions of section 119, and every agent of such non-complying corporation, who transacts business for it in this State, shall be guilty of a misdemeanor and liable to a fine of two hundred dollars. Such failure shall not affect the validity of any contract made with such non-complying corporation, but no suit shall be maintained in any of the courts of this State by any such corporation until it has complied with the requirements of this article.

Neither under this section, nor under sec. 139 of the Code of 1904, is a contract made by a foreign corporation without complying with sec. 119 (sec. 137, Code 1904), invalid, since said sections only impose a penalty by way of a fine. It is no defense to a suit that a plaintiff corporation had not complied with sec. 137 of the Code of

¹ Ch. 235 of 1920 became effective January 1, 1921.