

123. Powers and duties of administrator *d. b. n. or c. t. a.*
124. Summons to parties failing to administer. Appraisement of real estate where no administrator.
125. Administration in case of failure of parties entitled thereto.
126. Duties of trustees where no administrator. Appraisement.
127. Proceedings in case of failure to comply with preceding section.
128. Examination of applicant for administration as to real estate.
129. Receipt for tax.
130. Reciprocity provision. Where no tax respecting estate of non-resident decedent except real estate and tangible chattels.
131. Clerks and registers to pay to State Treasurer. Commission.
132. Remedy for failure to comply with preceding section.

Bonus Tax (Secs. 133-135).

133. Corporations subject to. Amount of tax.
134. Increase of capital stock. Consolidations.
135. Deposit of tax with State Tax Commission. Account to Comptroller and payment to Treasurer.

Tax on Franchise to be a Corporation (Secs. 136-139).

136. What corporations subject to. Amount of tax. Stock without par value.
137. What amount of authorized stock deemed to be issued—affidavit—penalty.
138. Bills for tax. Payment to treasurer. Interest and penalty.
139. Division of tax between State and Counties.

Franchise Tax on Foreign Corporations (Secs. 140-141).

140. What corporations subject to. Amount of tax.
141. Bills for tax. Payment to Treasurer. Interest and penalties.

GENERAL PROVISIONS (Secs. 142-188).

142. Preference of taxes.
143. Time for assessment and collection.
144. Forfeiture of corporate charters for non-payment of taxes.

Suits for Collection of Taxes (Secs. 145-150).

145. All taxes collectible by action of assumpsit.
146. Parties plaintiff. Substitution of new plaintiff.
147. Attachments authorized.
148. Action liable without delay.
149. Duty to institute such actions.
150. *Prima facie* evidence for plaintiff.

Limitations.

151. Limitations.

Refund of Taxes (Secs. 152-153).

152. State taxes.
153. County or Baltimore City taxes.

Penal Clauses (Secs. 154-157).

154. Negligent defaults of private persons.
155. Negligent defaults of public officials.
156. Willful defaults of private persons.
157. Willful defaults of public officials.

State Tax Commission (Secs. 158-181).

158. Creation of Commission. Oath. Term of office and vacancies.
159. Secretary of Commission.
160. Clerks, stenographers and other employees.
161. Seal. Office.
162. Quorum. Investigation by one Commissioner. Decisions of Commission. Evidence.
163. Procedure on appeals to Commission. Notices of assessments.
164. Attorney General to be legal advisor of Commission.
165. Summons for witnesses. Procedure in case of disobedience.
166. Jurisdiction, powers and duties of Commission.
167. Supervisors of assessments.
168. Further powers and duties of supervisors of assessments.