

posed by this section and comply with all provisions relating thereto as if such firm or individual were a corporation.

See footnote to sec. 1.

1929, ch. 226, sec. 92.

**92.** Every taxpayer subject to the tax imposed by the last preceding section shall on or before the fifteenth day of March in each year make a report under oath of its president, treasurer or other proper officer, to the State Tax Commission showing its total receipts accruing from business done in this State for the year ending on the preceding 31st day of December, and the State Tax Commission shall file such report in their office, and on or before the first day of June next in each year calculate the State tax due from such taxpayer on its gross receipts aforesaid for such year, and transmit the amount of such State tax to the Comptroller of the Treasury, for collection and payment to the State Treasurer.

As to the State Tax Commission, see sec. 158, *et seq.*

1929, ch. 226, sec. 93.

**93.** If any such taxpayer so doing business in this State shall neglect or refuse to make such report or return of gross receipts to the State Tax Commission within the time specified as aforesaid in any year, it shall be the duty of said Tax Commission to ascertain in any manner they may judge to be most available and certain, and to fix, the amount of such gross receipts of such taxpayer for such year, and to calculate and assess the State tax on the amount of such gross receipts as so ascertained and fixed, and to transmit the amount of such tax to the Comptroller in the same manner as if such taxpayer had made his report or return according to the provisions of the preceding section, and it shall be the duty of such taxpayer to pay to the State Treasurer the amount of such State tax as provided in Section 95. The State Tax Commission may also enforce by mandamus in any Court of competent jurisdiction the duty of filing such report.

1929, ch. 226, sec. 94.

**94.** The term "gross receipts" as used in the three preceding sections shall not, as applied to trust companies or title insurance companies, include any income derived from the investment of the capital or surplus of the corporation, and, in case of the use of moneys received or deposited by or with trust companies or title insurance companies, shall include only the difference between the receipts, earnings or revenues derived from the use of such deposited moneys, and the interest paid on such deposits.

1929, ch. 226, sec. 95.

**95.** It shall be the duty of the Comptroller of the Treasury to receive such accounts of state taxes so transmitted to him by the State Tax Commission and forthwith to proceed to notify each such taxpayer of the amount of such State tax by transmitting by mail to the president, treas-