

be computed and paid at the rate of two per centum (2%) with respect only to their receipts derived from the business of insurance or guaranty, without any deductions or credits of any kind whatsoever.

(4) All domestic and foreign electric light or power companies doing business in this State, at the rate of one (1%) per centum.

(5) All domestic and foreign gas companies doing business in this State, at the rate of one and one-half (1½%) per centum.

(b) If any such railroad company has part of its road in this State and part thereof in another State or States, such company shall return a statement of its gross receipts over its whole line of road, together with a statement of the whole length of its line and the length of its line in this State, and such company shall pay to the State, at the said rates hereinbefore prescribed upon such proportion of its gross earnings as the length of its line in this State bears to the whole length of its line; and similar statements shall be made by each oil pipe line company, and each sleeping car, parlor car, express or transportation company, telephone or telegraph or cable company, so that the proportion of the said gross earnings of the said companies, respectively, accruing, coming from their business within this State, may be accurately ascertained, or said statement may be made in any other mode satisfactory to and required by the State Tax Commission. The said gross receipts taxes shall be due and payable at the treasury on or before the first day of July in each year.

(c) Every partnership or individual engaged in any of the above enumerated branches of business in this State shall be subject to the tax imposed 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