

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.

Not applicable—See secs. 91 (a) (2) and (3).

1929, ch. 226, sec. 95. 1931, ch. 261.

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, treasurer or other proper officer of such taxpayer, an account of such State taxes. The tax shall be payable without interest at any time on or before August first of such year, provided the account is mailed on or before July first; and if the account shall not be mailed until after July first, the same shall be payable without interest at any time within thirty days after the mailing of the account. All gross receipts taxes not paid on or before August first, or within thirty days after the mailing of the account, as above provided, shall thereafter bear interest at the rate of one-half of one per cent. for each month or fraction of a month; and if such tax be not paid before the first day of December following a penalty of five per cent. on the amount thereof shall be added.

1929, ch. 226, sec. 96.

96. The State Tax Commission is hereby authorized and empowered to examine under oath any officer or agent of any such taxpayer touching the business in this State of such taxpayer, and the receipts and revenues accruing therefrom. The said State Tax Commission may also examine under oath any other person who it may be advised or may believe has knowledge and information in the premises.

1929, ch. 226, sec. 97.

97. All gross receipts taxes measured by the receipts for the year ending December 31st, 1928, shall be levied, assessed, collected and paid