

1929, ch. 226, sec. 132.

132. If any of the said Clerks or registers shall fail to account and pay over as required in the preceding section, the Comptroller shall, in thirty days thereafter, give notice thereof to the Attorney General, whose duty it shall be to put the bond of such clerk or register in suit for the use of the State, in which suit a recovery shall be had for the amount appearing to be due, with interest at the rate of ten per cent. per annum, from the date or dates when the same was payable as aforesaid, which recovery shall be evidence of misbehavior, and upon conviction thereof the said clerk or register shall be removed from office, which shall thereupon be filled as prescribed by the constitution; and such failure on the part of any clerk or register shall amount to a forfeiture of the commission to which he would otherwise be entitled.

Secs. 124-148 (old), now secs. 105-132, referred to in holding that realty of decedent is not subject to expense of administration in Maryland. *Safe Dep. & Tr. Co. v. Tait*, 54 Fed. (2nd), 390.

Bonus Tax.

1929, ch. 226, sec. 133.

133. Every domestic corporation having capital stock, except (1) railroad corporations authorized to construct, maintain or operate railroads in this State; (2) building or homestead associations, and (3) co-operative associations organized under Article 23 of the Code of Public General Laws (1924), Section 420, shall, at or before the time of incorporation, pay for the use of the State a bonus tax for its authorized capital stock at the following rates, to wit:

Twenty cents for every thousand dollars of the amount of its authorized capital stock, where such authorized capital stock amounts to one million dollars or less, but in no case less than twenty dollars.

An additional bonus tax of one hundred and fifty dollars for every million dollars or fractional part thereof on the amount of authorized capital stock in excess of one million dollars and not in excess of five million dollars.

An additional bonus tax of twenty dollars for every million dollars or fractional part thereof on the amount of authorized capital stock in excess of five million dollars.

For purposes of this section stock without par value shall be treated as if it were of the par value of one hundred dollars per share.

104. This section referred to in holding art. 56, sec. 183, constitutional—see notes thereto. *Grossfield v. Baughman*, 148 Md. 334.

See art. 23, sec. 6.

1929, ch. 226, sec. 134.

134. At the time of amending its charter to effect an increase of its authorized capital stock a bonus tax shall be paid for the use of the State on such increase in an amount equal to the difference between the tax computed at the foregoing rates on the total authorized amount of capital stock