

erate it or its officers from any penalty or punishment to which it or they may by law be subject, and the State Tax Commission shall also have the right to compel the filing of such report by mandamus.

163. Sec. 163 (old) referred to in construing sec. 74 (old), particularly in connection with American Casualty Company's case, 82 Md. 535—see notes to secs. 142, 59, 48 and 191. *Thompson v. Henderson*, 155 Md. 674.

157. Secs. 157 and 159 (old) referred to in construing sec. 166A (old)—see notes to sec. 15. *State Tax Commn. v. Life Ins. Co.*, 150 Md. 382.

1929, ch. 226, sec. 179.

179. Upon the failure of any corporation to file any report required by the last preceding section within the time therein specified the State Tax Commission shall impose on said corporation a penalty of five dollars, and in addition one dollar for each ten days or fractional part thereof during which such default shall continue, and a further penalty of ten dollars if such default shall have continued for more than eighty days. Such penalties shall be added to and become a part of any State tax assessed by the State Tax Commission against said corporation, and may be collected from said corporation by the Comptroller by suit or otherwise in the same manner as taxes. Provided, however, that the State Tax Commission shall have power on good cause shown to it to abate or reduce any penalty imposed as aforesaid, and in that event the said Commission shall forthwith notify the Comptroller of such abatement or reduction, and only the balance, if any, of the penalties remaining after such abatement or reduction shall be collected as aforesaid.

1929, ch. 226, sec. 180.

180. Every foreign corporation of any kind doing business in this State or owning any property therein shall annually on or before the fifteenth day of March file with the State Tax Commission a report under oath of its president and treasurer giving the names and addresses of each shareholder, as of the first day of January preceding appearing on its books as residing or known or believed to reside in this State, together with the number and/or class of the shares held by him or them. Such report shall be in such form as the State Tax Commission may prescribe, and shall contain such further information, if any, as the State Tax Commission may require in order to determine whether said shares are taxable and the taxable value thereof and the correctness or incorrectness of said lists. If any such foreign corporation shall fail to file such report within the time hereinabove specified and for fifteen days after a demand therefor in writing by the State Tax Commission, it shall forthwith upon proclamation to that effect by the State Tax Commission and without the necessity of any judgment or decree of ouster, forfeit all right to do business in this State and shall be in all respects subject to the same penalties, rules and legal provisions as if it had never been licensed to do business in this State; provided that the State Tax Commission for good cause shown may excuse any reasonable delay.

See important footnote on first page of this article.