

upon the basis of its individual industrial accident experience, and to encourage and stimulate accident prevention; and shall develop fixed and equitable rules controlling such merit or individual rates.

The Commission, in its administration of the State Accident Fund, shall have the power to declare dividends to the subscribers or policy holders in the Fund, either in the form of cash refunders or credits, when the financial condition of the Fund is such, in the judgment of the Commission, as to make such dividend declaration warranted and advisable.

Cited but not construed in *Lowe v. Lowe*, 150 Md. 603 (see notes to art. 16, sec. 37).

An. Code, 1924, sec. 21. 1914, ch. 800, sec. 21. 1929, ch. 425.

21. Every employer subject to the operation and effect of this Article, who shall insure in the State Accident Fund, shall every four months submit a report to the Commission herein created, according to the regulations and requirements it may prescribe, of his payroll for four months then ending.

Upon the failure of an employer to comply with the requirements of the preceding paragraph of this section, the State Industrial Accident Commission may pass an order cancelling the policy of insurance of any such employer, such cancellation to be effective upon the expiration of ten (10) days after the passage of said Order; and it shall be the duty of the Secretary of the State Industrial Accident Commission to mail a copy by registered mail of any such Order to the employer at his last known address promptly after the passage thereof.

Any employer who shall, with fraudulent intent, misrepresent to the Commission the amount of payroll upon which the premium under this Article is based, shall be liable to the Commission in ten times the amount of the difference in the premium paid and the amount the employer should have paid. The liability to the Commission under this provision shall be enforced in a civil action in the name of the Commission. All sums collected under this section shall be paid into the State Accident Fund.

An. Code, 1924, sec. 22. 1912, sec. 22. 1914, ch. 800, sec. 22. 1924, ch. 341.
1935, ch. 381.

22. If an employer shall default in any payment required to be made by him to the State Accident Fund, the amount due from him may be collected by civil action against him in the name of the State of Maryland, and the Commission, whenever it may deem it necessary, shall certify to the Attorney General of the State the names and residences, or places of business, of any employer known to the Commission to be in default for such payment or payments, and the amount due from such employer, and it shall then be the duty of the Attorney General forthwith to bring or cause to be brought against such employer a civil action in the proper Court for the collection of such amount so due, and the same, when collected, shall be paid into the State Accident Fund, and the policy which the State Accident Fund has issued to such employer shall cease to be in effect from the date such certificate has been made to the Attorney General