so paid to it, it shall account quarterly to the Comptroller and pay the same forthwith to the State Treasurer for the use of the State.

1935, ch. 551, sec. 109.

109. Any notice required by law to be served upon any corporation of this State or any foreign corporation qualified to do business herein or having a resident agent appointed pursuant to Section 33½ of this Article by personal service upon its resident agent or any other agent or officer of such corporation may be served upon such corporation in the manner provided in Section 107, or, when applicable, in the manner provided in Section 108, of this Article, for the service of process, under the same circumstances in which process is permitted by said sections to be served thereunder, and such service shall be equivalent to personal service upon a resident agent or other agent or officer of such corporation.[1]

Taxation.

106-114.[2] Repealed by ch. 226 of Acts of 1929 (p. 708).

108.

Under this section and art. 81, secs. 256, 258 and 259 (as they stood prior to act 1929, ch. 226), where taxpayer is notified by S. T. C. of proposed assessment and fails to protest same, or to take appeal, he may not attack validity of assessment in suit by city for taxes. Whether personal property is used entirely or chiefly in connection with manufacturing under act 1918, ch. 82, is question of fact. Appeal from S. T. C. on questions of law only. Carroll County *v.* Shriver Co., 146 Md. 412, distinguished. Schluderberg, etc., Co. *v.* Baltimore, 151 Md. 608.

State entitled to allowance of claim against bankrupt corporation for franchise tax, though tax did not accrue until after receivership (Prior to act of 1929, ch. 226). *In re* Malko Milling and Lighting Co., 32 Fed. (2nd), 825.

Foreign Corporations.

117.

This section referred to in dissenting opinion as to recovery of dividends paid by corporation when insolvent. Bartlett *v.* Smith, 162 Md. 488.

Cited but not construed in *Ex parte* General News Bureau, 162 Md. 646.

118.

A steamship company merely having "tramp" steamers, entering Baltimore, held not to be "regularly" doing business or exercising franchises; termination of local agency. This section does not apply to suit by non-resident of Maryland. Carter *v.* Reardon-Smith Line, 148 Md. 556.

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[1] Sec. 6 of ch. 551, acts of 1935, reads as follows: Nothing in this act shall be taken or construed as affecting the existence of any corporation existing on June 1, 1935, or as impairing the validity of any corporate act done or performed in conformity with the pre-existing law; and nothing in this Act shall release any corporation from the payment of any tax or the performance of any obligation to the state or to any county or city therein due or existing on June 1, 1935, or affect or change the remedy for the collection or enforcement of the same; and nothing in this act shall release, affect or impair the rights of any creditor of any corporation, or the obligations or liability of any corporation or of any stockholder, director or officer of any corporation, existing on June 1, 1935, or affect or change the remedy for the collection or enforcement of the same.

[2] As these sections stood in vol. 1 of 1924 Code.