

only to their receipts derived from the business of insurance or guaranty, without any deductions or credits of any kind whatsoever.

(4) All domestic and foreign electric light or power companies doing business in this State, at the rate of one (1%) per centum.

(5) All domestic and foreign gas companies doing business in this State, at the rate of one and one-half (1½%) per centum.

(b) If any such railroad company has part of its road in this State and part thereof in another State or States, such company shall return a statement of its gross receipts over its whole line of road, together with a statement of the whole length of its line and the length of its line in this State, and such company shall pay to the State, at the said rates hereinbefore prescribed upon such proportion of its gross earnings as the length of its line in this State bears to the whole length of its line; and similar statements shall be made by each oil pipe line company, and each sleeping car, parlor car, express or transportation company, telephone or telegraph or cable company, so that the proportion of the said gross earnings of the said companies, respectively, accruing, coming from their business within this State, may be accurately ascertained, or said statement may be made in any other mode satisfactory to and required by the State Tax Commission. The said gross receipts taxes shall be due and payable at the treasury on or before the first day of July in each year.

(c) Every partnership or individual engaged in any of the above enumerated branches of business in this State shall be subject to the tax imposed by this section and comply with all provisions relating thereto as if such firm or individual were a corporation.

Gross receipts taxes are not upon property of corporation; they have been repeatedly defined and sustained, tax being imposed only upon gross receipts from business in Maryland. Hence there is no double taxation in assessing a telegraph company's poles, easements, etc. *Postal Tel. Cable Co. v. Harford County*, 131 Md. 103.

The act of 1890, ch. 559, held, in view of art. 3, sec. 48, of state Constitution, to repeal act of 1880, ch. 16, passed to adjust pending tax controversies between state and Northern Central Railway Company, although company, in consideration of said act, gave up its right of appeal and paid money to the state. *State v. Northern Central Ry. Co.*, 90 Md. 469 (affirmed in 187 U. S. 258). And see *State v. Northern Central Ry. Co.*, 44 Md. 166; *Washington Hospital v. Mealey*, 121 Md. 282.

The act of 1872, ch. 234 (imposing a state tax on gross receipts), held applicable to Northern Central Railway Company, although said company was formed in 1854 by consolidation of certain Pennsylvania companies and a Maryland company, the latter chartered in 1827, and exempted from taxation; act of 1872, ch. 234, repealed such exemption from taxation. *State v. Northern Central Ry. Co.*, 44 Md. 166. And see *State v. Northern Central Ry. Co.*, 90 Md. 466 (affirmed in 187 U. S. 258); *Appeal Tax Court v. Northern Central Ry. Co.*, 50 Md. 419. *Cf. State v. Philadelphia, etc.*, R. R. Co., 45 Md. 381; *Washington Hospital v. Mealey*, 121 Md. 282.

A tax upon gross receipts is not in conflict either with state or Federal Constitution, and is valid. *State v. U. S. Fidelity Co.*, 93 Md. 316; *Cumberland, etc.*, R. R. Co. v. State, 92 Md. 676; *State v. Northern Central Ry. Co.*, 90 Md. 467 (affirmed in 187 U. S. 258); *United States Power, etc., Co. v. State*, 79 Md. 71; *State v. B. & O. R. R. Co.*, 48 Md. 80; *State v. Philadelphia, etc.*, R. R. Co., 45 Md. 376; *State v. Northern Central Ry. Co.*, 44 Md. 166; *Washington Hospital v. Mealey*, 121 Md. 282.

The tax imposed by this section is a franchise tax measured by extent of business of corporation, and is not a tax (as to a railroad company), on goods transported or tolls derived therefrom. *Cumberland, etc.*, R. R. Co. v. State, 92 Md. 676; *State v. Philadelphia, etc.*, R. R. Co., 45 Md. 376.

This section contemplates one tax upon entire gross receipts of a corporation belonging to one of designated classes, from business of all kinds done in Maryland; business of corporation is not divided into classes and each class taxed on a different basis. Corporation held to be a "trust" company. When business is not "done in Maryland." *State v. Central Trust Co.*, 106 Md. 270. And see *State v. B. & O. R. R. Co.*, 48 Md. 81.

A corporation is taxable upon gross receipts from its business in this state, and not upon its business beyond the state. *State v. U. S. Fidelity Co.*, 93 Md. 315; *State v. B. & O. R. R. Co.*, 48 Md. 80.

The act of 1826, ch. 123, incorporating Baltimore and Ohio Railroad Company, exempted it from taxation. Held that all of its property and franchises which it