

owned and operated in pursuance of its original charter (including buildings and works necessary and expedient to operation of road), and its gross receipts derived therefrom, were exempt from taxation; *contra*, as to structures which company as a common carrier had no right to own, but which were used in carrying on a separate and distinct business, and as to interests acquired under any privilege or franchise granted to company subsequent to its original charter, same not being exempted by grant from taxation. Receipts exempted from taxation mingled with those not exempt. *State v. B. & O. R. R. Co.*, 48 Md. 71. And see *State v. Central Trust Co.*, 106 Md. 277; *Archer v. State*, 74 Md. 441.

The act of 1878, ch. 155, passed for settlement of counter claims between state and Baltimore & Ohio Railroad Company, when adopted, assented to and acted upon by railroad company, became an irrevocable contract, and was unaffected by this section. *State v. B. & O. R. R. Co.*, 127 Md. 450.

This section referred to in *Anne Arundel County v. Annapolis*, 126 Md. 450.

This section referred to in construing art. 23, secs. 118, 120 and 121—see notes to secs. 118 and 120. *Baden v. Washington Loan & T. Co.*, 133 Md. 604.

Apportionment of gross receipts of a railroad company extending outside of Maryland under sec. 153 of the Code of 1888 (similar in part to a portion of this section), held reasonable and proper. *Union Passenger R. R. Co. v. Baltimore*, 71 Md. 417; *State v. Philadelphia, etc., R. R. Co.*, 45 Md. 384.

This section referred to in *Baltimore v. Baltimore, etc., Ry. Co.*, 57 Md. 34.

As to the taxation of foreign corporations, see art. 23, sec. 122, *et seq.*

See footnote to sec. 1.

An. Code, 1924, sec. 173. 1912, sec. 168. 1904, sec. 165. 1890, ch. 559, sec. 2.
1922, ch. 351, sec. 168. 1929, ch. 226, sec. 92.

96. Every taxpayer subject to the tax imposed by the last preceding section shall on or before the fifteenth day of March in each year make a report under oath of its president, treasurer or other proper officer, to the State Tax Commission showing its total receipts accruing from business done in this State for the year ending on the preceding 31st day of December, and the State Tax Commission shall file such report in their office, and on or before the first day of June next in each year calculate the State tax due from such taxpayer on its gross receipts aforesaid for such year, and transmit the amount of such State tax to the Comptroller of the Treasury, for collection and payment to the State Treasurer.

As to the State Tax Commission, see sec. 167, *et seq.*

An. Code, 1924, sec. 174. 1912, sec. 169. 1904, sec. 166. 1890, ch. 559, sec. 3.
1929, ch. 226, sec. 93.

97. If any such taxpayer so doing business in this State shall neglect or refuse to make such report or return of gross receipts to the State Tax Commission within the time specified as aforesaid in any year, it shall be the duty of said Tax Commission to ascertain in any manner they may judge to be most available and certain, and to fix, the amount of such gross receipts of such taxpayer for such year, and to calculate and assess the State tax on the amount of such gross receipts as so ascertained and fixed, and to transmit the amount of such tax to the Comptroller in the same manner as if such taxpayer had made his report or return according to the provisions of the preceding section, and it shall be the duty of such taxpayer to pay to the State Treasurer the amount of such State tax as provided in Section 98. The State Tax Commission may also enforce by mandamus in any Court of competent jurisdiction the duty of filing such report.

An. Code, 1924, sec. 176. 1912, sec. 171. 1904, sec. 167. 1890, ch. 559, sec. 4.
1929, ch. 226, sec. 95. 1931, ch. 261.

98. It shall be the duty of the Comptroller of the Treasury to receive such accounts of State taxes so transmitted to him by the State Tax Commission and forthwith to proceed to notify each such taxpayer of the amount