

assurance of the collection of its inheritance, succession, estate and other taxes of a similar nature, with interest and penalties, from the estates of decedents dying domiciled in this State in cases where the estates of such decedents are being administered, in whole or in part, by the probate court, or other court charged with the administration of decedents' estates, in such other State. The provisions of this section shall be liberally construed in order to insure that the domiciliary State of any non-resident decedent shall receive any inheritance, succession, estate or other taxes of a similar nature with interest and penalties thereon, due to it from the estate of such decedent.¹

Bonus Tax.

An. Code, 1924, art. 23, sec. 106, art. 81, sec. 104. 1912, sec. 100. 1904, sec. 98. 1890, ch. 536, sec. 88A. 1894, ch. 114, sec. 88F. 1929, ch. 226, sec. 133.

141. Every domestic corporation having capital stock, except (1) railroad corporations authorized to construct, maintain or operate railroads in this State; (2) building or homestead associations, and (3) co-operative associations organized under Article 23 of the Code of Public General Laws, Section 432, shall, at or before the time of incorporation, pay for the use of the State a bonus tax for its authorized capital stock at the following rates, to wit:

Twenty cents for every thousand dollars of the amount of its authorized capital stock, where such authorized capital stock amounts to one million dollars or less, but in no case less than twenty dollars.

An additional bonus tax of one hundred and fifty dollars for every million dollars or fractional part thereof on the amount of authorized capital stock in excess of one million dollars and not in excess of five million dollars.

An additional bonus tax of twenty dollars for every million dollars or fractional part thereof on the amount of authorized capital stock in excess of five million dollars.

For purposes of this section stock without par value shall be treated as if it were of the par value of one hundred dollars per share.

Cited in *Atlantic Refining Co. v. Virginia*, 302 U. S. 29.

104. This section referred to in holding art. 56, sec. 159, constitutional—see notes thereto. *Grossfield v. Baughman*, 148 Md. 334.

See art. 23, sec. 5.

1929, ch. 226, sec. 134.

142. At the time of amending its charter to effect an increase of its authorized capital stock a bonus tax shall be paid for the use of the State on such increase in an amount equal to the difference between the tax computed at the foregoing rates on the total authorized amount of capital stock

¹ Secs. 3 and 4 of ch. 124 of Acts of Special Session of 1936 read as follows:

Sec. 3. *And be it further enacted by the General Assembly of Maryland*, That this Act shall not be construed so as to apply to the estates of persons dying before the effective date of this Act, but nothing herein shall be taken to relieve any person from liability for taxes under the pre-existing law.

Sec. 4. *And be it further enacted*, That if any one or more sections, clauses, sentences, or parts of this Act shall for any reason be questioned in any court, and shall be adjudged unconstitutional or invalid, such judgment shall not affect, impair or invalidate the remaining provisions thereof but shall be confined in its operation to the specific provisions so held unconstitutional or invalid, and the inapplicability or invalidity of any section, clause or provision of this Act in any one or more instances shall not be taken to affect or prejudice in any way its applicability or validity in any other instance.