

publication of said proclamation, the charters of all such corporations, which have not then paid all taxes, interest and penalties due as aforesaid, shall be *ipso facto* repealed, annulled and forfeited and the powers granted to such corporations shall be inoperative, null and void, without the necessity of proceedings of any kind either at law or in equity.

(b) The Secretary of State is directed to send copies of each of the said proclamations of the Governor to the Comptroller, to the Treasurer and to the State Tax Commission. The Comptroller, Treasurer and State Tax Commission shall note upon their respective records the facts of the repeal, annulment and forfeiture of the charters of all corporations whose charters have been repealed, annulled or forfeited as aforesaid, and the revival of those which have been revived as provided by Section 153 of this Article. It shall be the duty of the Comptroller, at the time he certifies said corporations to the Governor as aforesaid, also to mail to each corporation so certified, at its address or office as the same appears upon his books, a notice that its charter will be repealed, annulled and forfeited, under the provisions of this Section unless all taxes, interest and penalties so due by it are paid as aforesaid, it being the intention hereof that the mailing of such notice shall be sufficient, and that the failure for any reason of any such corporation to receive the notice so mailed to it, shall in no wise affect the repeal, annulment and forfeiture of its charter, in accordance with this Section.

(c) Whenever it is established to the satisfaction of the Governor that any corporation named in said proclamation has not neglected or refused to pay said tax within nine months from the first day of January next after the expiration of the calendar year during which said taxes became due and payable, or has been mistakenly reported to the Governor by the Comptroller as refusing or neglecting to pay such taxes as aforesaid, the Governor is authorized to correct such mistake and to make the same known by filing his proclamation to that effect in the office of the Secretary of State who shall send a copy thereof to the Comptroller, to the Treasurer and to the State Tax Commission. The effect of such proclamation shall be to restore to said corporation its charter with the same force and effect to all intents and purposes as if said charter had at all times remained in full force and effect.

(d) Nothing in this Section shall be held or construed to repeal, supersede or in any manner affect any remedy or provision of law for the collection of any and all taxes, and the interest and penalties due thereon.

Cited but not construed in *Distilleries, Inc. v. Sherwood Co.*, 173 Md. 175.

Charter of Stewart Distilling Co. forfeited under this section (sec. 103 of 1924 Ed.), and a new corporation later formed with the same name, while still later the first corporation was revived under sec. 153, with new name of American-Stewart Distillery, Inc., held that as the Stewart Distilling Co. had secured its name in legal manner, it could not be enjoined from its legitimate use. *American-Stewart Distillery, Inc. v. Stewart Distilling Co.*, 168 Md. 212.

1931, ch. 381, sec. 144½. 1933, ch. 322.

153. The charter of any corporation of this State, heretofore or hereafter forfeited for the non-payment of taxes may, at any time, be revived in the manner following:

(a) The last acting president or vice-president and secretary or treasurer of such corporation shall sign and verify under oath articles of revival in which shall be stated:

(1) The name of the corporation at the time of the forfeiture of its charter.