

fecting the collection of any part of such taxes, would have been payable by the corporation if its charter had not been forfeited, have been paid, shall receive the same for record and indorse thereon the date and time of such receipt and promptly record the same, together with the indorsements thereon, as in the case of a certificate of incorporation. The recording by the State Tax Commission of the articles of revival shall be conclusive evidence of the payment of the fees and taxes required to be paid and of the revival of the charter of the corporation, except in a direct proceeding by the State, county or city entitled to such taxes. After the recording by it of such articles of revival the State Tax Commission shall transmit the copy thereof, duly certified by it, to the Clerk of the Circuit Court or Superior Court (according to the location of the principal office of the corporation), by whom the same shall be again recorded. One-quarter of the recording fees collected shall be paid by the State Tax Commission for recording such articles of revival to the Clerk of the Circuit or Superior Court, to whom the same are transmitted, and for the balance and for the revival fee it shall account quarterly to the Comptroller and pay the same forthwith to the State Treasurer for the use of the State. A duly certified copy of the articles of revival from the records of the State Tax Commission or the Clerk of the Circuit or Superior Court shall be evidence of the revival of the charter of the corporation and of its right to exercise the powers contained in its charter.

(d) The State Tax Commission shall promptly notify the Comptroller and the Treasurer of the receipt for record of all articles of revival.

(e) Such revival of the charter of the corporation shall validate all contracts, acts, matters and things made, done and performed within the scope of its charter by such corporation, its officers and agents during the time when such charter was void, with the same force and effect and to all intents and purposes as if said charter had at all times remained in full force and effect; and all real and personal property, rights and credits of said corporation at the time its charter became void, and which were not disposed of prior to the time of such revival shall be vested in such corporation, after such revival, as fully and amply as they were held by said corporation at and before the time its charter became void, and said corporation after such revival shall be as exclusively liable for all contracts, acts, matters and things made, done or performed in its name and on its behalf by its officers and agents prior to such reinstatement, as if its charter had at all times remained in full force and effect.

See notes to sec. 152.

### Suits for Collection of Taxes.

1929, ch. 226, sec. 145.

**154.** Any tax may be collected from the person liable under this Article to pay the same by action of *assumpsit* instituted at any time after said tax shall become due and payable, and within the period of limitations prescribed by this Article, and such suit may be maintained notwithstanding the existence of other remedies by way of sale of real estate, or otherwise.

This section cited in construing Ch. 582, 1935, relating to tax sales in *Anne Arundel Co. Free v. Greene*, 175 Md. 36.

Cited in *Fid. & Guar. Fire Corp. v. Tax Com.*, 172 Md. 665.

Cited in *Aged People's Home v. Hospital*, 170 Md. 130.

See footnote to sec. 1.