

ment of penalties imposed by Section 188 of Article 81 for failure to file reports with the State Tax Commission.

(h) The State Tax Commission shall keep a public index of the names and addresses of the resident agents and mailing addresses of all such foreign corporations and of the locations of their principal offices in this State in cases in which such locations have been certified to it.

(i) The State Tax Commission shall account quarterly to the Comptroller for the fees collected by it under this Section and shall pay the same forthwith to the State Treasurer for the use of the State.¹

The following decided prior to ch. 504, 1937:

A foreign corporation which is trustee of an estate mainly located in the District of Columbia, where such trust has its inception and is principally administered, is not doing business in Maryland, and hence this section does not apply, when it disposes of part of the trust property here. Cases reviewed. *Baden v. Washington Loan & T. Co.*, 133 Md. 604.

Certificate held to be in substantial compliance with this section and admissible in evidence without the introduction of the papers filed with the secretary of state from which certificate is made; fact that the certificate was dated after the filing of a plea setting up a failure to comply with this section, held immaterial. *Strasbaugh v. Sanitary Can Co.*, 127 Md. 637.

The fact that a national bank has not complied with this and the following section does not prevent it from maintaining a suit in Maryland. *Hietson v. Natl. City Bank of Chicago*, 132 Md. 393.

Secs. 137 and 138 of the Code of 1904 referred to in construing sec. 178—see notes thereto. *Cumberland Gaslight Co. v. W. Va. Gas Co.*, 188 Fed. 585.

Cited but not construed in *Smith Premier Co. v. Westcott*, 112 Md. 150; *Queen City Glass Co. v. Clay Pot Co.*, 97 Md. 437.

See notes to secs. 119.

1937, ch. 504, sec. 121.

121. (a) Failure on the part of any foreign corporation, required by Section 120 of this Article to qualify to do intrastate business in this State or to register to do interstate and foreign business in this State, to comply with any of the requirements of said Section shall not affect the validity of any contract made with it or the enforceability of any such contract.

(b) Every officer of any such foreign corporation which does intrastate business or interstate or foreign business in this State without qualifying to do such intrastate business or registering to do such interstate or foreign business, as the case may be, and every agent of any such foreign corporation who transacts intrastate business or interstate or foreign business for such foreign corporation in this State shall be guilty of a misdemeanor and liable to a fine of not exceeding one thousand dollars.

(c) No suit shall be maintained in any court of this State by any such foreign corporation or by anyone claiming under such foreign corporation if such foreign corporation is doing or has done intrastate or interstate or foreign business in this State without having complied with the requirements of Section 120 of this Article, until

(1) such foreign corporation or the person claiming under it shall have proved to the satisfaction of the court

(A) that such foreign corporation, or a foreign corporation successor thereto, has complied with the requirements of Section 120 of this Article, or

(B) that neither such foreign corporation nor any foreign corporation successor thereto is continuing to do intrastate or interstate or foreign business in this State, and

¹ See footnote to sec. 23.