

nish to the county commissioners or Appeal Tax Court, as the case may be, of the county or city where said corporation is situated, a list of the depositors in said institution, with the amount deposited by them at the time of the annual meeting of those bodies, for levying county or city taxes, or shall agree with the county commissioners or Appeal Tax Court to pay taxes on such amount of deposits as may be agreed upon between them and the said county commissioners or Appeal Tax Court, without resort to the individual depositors.

Id s 86
Corporations
issuing bonds
or evidences of
debt to pay tax
out of interest
due holders,
and furnish
statements.
30 Md 155.

86. The president or other proper officer of any incorporated institution or company of this State, which shall have issued any bonds, certificates, or evidences of debt, bearing interest, shall, on or before the first day of July in every year, make return to the comptroller of the aggregate amount of said bonds, certificates, or other evidences of debt held by or belonging to residents of this State, and pay to the treasurer on said day, out of the interest due to the holders thereof, the State tax thereon; and shall also furnish to the county commissioners or Appeal Tax Court of the county or city annually, on or before the first day of March, a list of the holders of said bonds, certificates, or evidences of debt, residing in said county or city, when such residence is known, and where the residence of the holder is unknown to the county commissioners of the county where such corporation is situated or the Appeal Tax Court, if situate in Baltimore city; if any such officer shall fail to perform the duty imposed by this section, he shall, upon indictment and conviction thereof in the court having criminal jurisdiction, be fined not less than five hundred dollars, and imprisoned not less than one month, and until this fine is paid, all bonds, certificates, or evidences of debt, issued by any such incorporated institution or company in this State, shall be presumed to be held and to belong to residents of this State; but if the holder of any such bonds, certificates, or evidences of debt shall certify upon oath, duly administered according to law, to the said president or other proper officer, that said holder is the *bonâ fide* owner of such bonds, certificates, or evidences of debt, and that he is a *bonâ fide* resident of any other State or county; then such president or other proper officer shall report the fact of such holding by such non-resident or non-residents, and shall deduct from the amount of bonds, certificates, or other evidences of debt to be taxed, all such bonds, certificates, or evidences of debt so owned by non-residents of this State as aforesaid, and shall not be liable for the taxes on the same.

In case of non-
resident holder.

Id s 87
Corporations to
furnish lists of
stockholders
41 Md 38
30 Md 155,
23 Md 29c.

87. The president or other proper officer of the banks, State and National, and other incorporated institutions, in the several counties and the city of Baltimore, shall annually, on or before the first day of March, furnish to the county commissioners or Appeal Tax Court of each county or city, in which any of its stockholders may reside, a list of the said stockholders, so far as their place of residence may be known to such officer, together with the number of