

any other person as a witness, whom he may be advised has important information in regard to the value of such shares of capital stock; and any such officer refusing to answer upon oath touching the affairs of such bank, banking association, or company, of which he is an officer, shall, on indictment and conviction thereof, be fined not less than five hundred dollars.

Id s 146
Bank officers to report to comptroller statement of shares, etc.

136. The president, cashier, or other chief officer of any bank or banking association, State or National, located and doing business in this State, shall, by the fifteenth day of April in each year, report to the comptroller of the treasury a true and correct statement of the number of shares of capital stock in such bank or banking association of which he is president, cashier, or chief officer; and the par value of each share, with such other information in regard to the value of the same as may be required by the comptroller, and may be in the possession of such officer; and the comptroller shall annually, by the fifteenth day of May in each year, assess the said shares at their true value, and levy the State taxes prescribed by law upon the same; and it shall be the duty of the said president, cashier, or other chief officer, on or before the first day of January next succeeding, to pay to the treasurer of the State the State tax on said shares of the capital stock of such bank or banking association of which he is president, cashier, or other chief officer as aforesaid.

When comptroller to assess true value

When banks to pay tax.

137. On the failure, refusal, or neglect of any president, cashier, or other chief officer of any such bank or banking association to furnish to the comptroller, by the fifteenth day of April in each year, the statement required to be furnished by the preceding section, such president, cashier, or other chief officer of said bank or banking association shall forfeit and pay to the State of Maryland the sum of five hundred dollars, to be recovered in the name of the State in the Circuit Court of the county where the said bank or banking association is located, or the Superior Court of Baltimore City, if the same be located in that city, with costs of suit, and a fee of fifty dollars shall be taxed as part of the plaintiff's costs, which the attorney shall be entitled to receive for prosecuting said action to a recovery; and it shall be the duty of the comptroller to cause suit to be brought to recover said penalty.

Id s 147
Penalty for neglect to furnish statement.

138. On the failure, refusal, or neglect of any such bank or banking association to pay said tax on the shares of its capital stock, as provided by the preceding sections, by the first day of January succeeding said levy, the comptroller shall cause suit to be brought in the name of the State against the said bank or banking association, for the said taxes, in the Circuit Court for the county, or the Superior Court of Baltimore City, as the case may be, and the said suit shall stand for trial at the first term, and judgment shall be rendered on motion unless issue be made, and a trial by jury be desired by either party, in which case a jury shall forthwith

Id s 148
Comptroller to bring suit on failure to pay tax