

duty of the said company, on or before the first day of March next succeeding the day on which the said report is hereby required to be made, to pay to the treasurer of this State the amount of the State tax so levied on the said gross receipts of the said company as aforesaid.

When company
to pay State tax

146. If any such president, treasurer or other financial officer shall fail or neglect to perform the duties required of him by the preceding sections, for the space of thirty days after it shall be his duty so to do, said president, treasurer or financial officer so failing or neglecting, shall forfeit and pay to the State of Maryland the sum of five hundred dollars, to be recovered by action of debt in the name of the State, against such president, treasurer or officer, in any court of this State having jurisdiction; and if any such president, treasurer or financial officer shall fail and neglect to make and render the report so required of him, for the space of ninety days after the day on which it is made his duty by the preceding sections to make and render the same, said president, treasurer or other financial officer, so failing or neglecting as aforesaid, shall be deemed guilty of a misdemeanor, and shall, upon indictment and conviction thereof, suffer imprisonment not exceeding six months.

Id s 152
Penalty for
neglect.

147. The comptroller of the treasury is hereby authorized and empowered to examine upon oath, any officer of any railroad company in this State, touching the gross receipts or revenues of said railroad company; and any such officer refusing to be sworn or to testify his information, shall be guilty of a misdemeanor, and upon indictment and conviction thereof in any court of this State having jurisdiction, shall for every offence be fined not less than one hundred dollars nor more than five hundred dollars, in the discretion of the court.

Id s 153
Comptroller
may examine
officers under
oath

Penalty for re-
fusing to testify

148. If any such railroad company, from whom taxes shall be due and payable on their gross receipts as aforesaid, shall fail or neglect to pay the same to the treasurer of the State for the space of one month after the same shall be due and payable as aforesaid, said company shall, for such offence, forfeit and pay to the State of Maryland an additional amount of ten per centum, as penalty or damages, to be added to the said taxes so due and unpaid; and it shall be the duty of the comptroller to add the same to the said account, and forthwith to make out said account, and certify the same under the seal of his office, and to cause suit to be brought for said taxes in the Circuit Court for the county where the principal office of such company is located, or in the Superior Court of the City of Baltimore, if such principal office be located in said city; and the said suit shall stand for trial at the first term after service of the writ shall have been made on said company, and service of the writ aforesaid on any officer, agent, or employé of such railroad company, shall be deemed and taken as sufficient service on said company.

Id s 154
Penalty if com-
pany neglects to
pay taxes when
due

Comptroller to
cause suit to be
brought.