

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.

1874, ch. 488, sec. 148.

135. 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 two 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 be empanelled to try the same; and the certificate of the comptroller of the amount of said taxes, and that the same remain due and unpaid, shall be *prima facie* evidence to entitle the State to a verdict and judgment against said bank or banking association; and in all cases where the said court shall find for the State, the judgment shall be rendered against the said bank or banking association for the amount of said taxes, and ten per cent. additional as damages, and all costs, and a fee of fifty dollars, shall be allowed the attorney in every such case, to be taxed as a part of the plaintiff's costs in such suit.

1888, ch. 143.

136. It shall be the duty of the president of any corporation organized under article 23, title "Corporations," for the transaction of any business for profit or gain, before proceeding to transact any business, or to open any office for the purpose of transacting such business, to file in the office of the State tax commissioner a copy of the certificate of incorporation under which it is organized, certified by the clerk of the circuit court for the county in which such certificate is recorded, or by the clerk of the superior court of Baltimore city, if recorded in said city; and such president is hereby required to file the same in said office; and any such president neglecting or refusing to comply with the provisions of this section shall be fined fifty dollars for such neglect or refusal, to be recovered as other fines are recovered under this code.