

this State the amount of the State tax so levied on the said gross receipts of the said company as aforesaid.

1872, ch. 234. 1874, ch. 408.

**148.** If any such president, treasurer or other financial officer shall fail or neglect to perform the duties required of him by the preceding section, 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.

Ibid.

**149.** 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.

Ibid.

**150.** If any such railroad company, from which 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