

under oath, who are indebted to said corporation, and the amount and consideration of such indebtedness; and for the purpose of such discovery, all or any of the officers of said corporation may be made defendants, and any of the parties in said causes shall be entitled to an appeal, as allowed in cases in equity; and the said bill may be filed in the circuit court for any county in which any of the directors of such corporation reside, or in the county in which said corporation last had its principal office or place of business, or in the circuit court of Baltimore city, if any of said directors there reside, or if said corporation last had in said city its principal office or place of business.

1868, ch. 471, sec. 215.

**301.** It shall be sufficient in any suit, pleading or process, either at law or in equity, or before any justice of the peace, by or against any joint stock company or association, to describe the said joint stock company or association by the name or title by which it is commonly known, or by or under which its business is transacted.

Powhatan St. Boat Co. v. Potomac St. Boat Co., 36 Md. 238.

#### **Taxation.**

1876, ch. 322.

**302.** Nothing in this article contained shall be so construed as to bring within any supposed exemption from taxation, State, county or municipal, in the charter of any company desiring to take advantage of any of the provisions in this article contained, any property, real, personal or mixed, owned under or by virtue of any of the provisions of this article, or any stock preferred or otherwise, or any bonds or other evidence of debt issued under or by virtue of any of the provisions of this article.

#### **General Applicability of this Article to all Corporations.**

1868, ch. 471, sec. 216.

**303.** All corporations heretofore formed under the general laws of this State, relating to corporations, or under any special law, are hereby declared to be entitled to the benefit of and to be subject to all the regulations in this article contained, for the