

1890, ch. 608.

146-13. If any officer of any such company or corporation required by section 146-11 to make a return as aforesaid, shall in such return make a false statement, he shall be deemed guilty of perjury; if any such corporation shall neglect or refuse to make such return within the time limited as aforesaid, the State tax commissioner shall ascertain by any means which he may find most practicable and available, the amount of such gross receipts and shall fix the amount of the same for the year, and unless altered upon appeal by the State board of appeal as hereinafter provided, such amount so fixed by him shall stand as the basis of taxation of such corporation for such year under this article.

Ibid.

146-14. The State tax commissioner is hereby authorized and empowered to examine upon oath any officer, agent or employe of any such foreign corporation in this State, or any officer of any corporation of this State which may employ or use in any manner the patent rights, plant or property of any such foreign corporation for profit in this State, touching the said business and the gross receipts in this State accruing from the same, and any such officer, agent or employe refusing to be sworn, or refusing to testify in the premises, or to give the information asked for by said State tax commissioner, shall forfeit and pay to the State of Maryland the sum of five hundred dollars for every such refusal; the State tax commissioner is also hereby authorized and empowered to examine upon oath any person whom he may be advised has information and knowledge touching such business and the gross receipts accruing from the same in this State, and any such person refusing to be sworn or refusing to testify in the premises, shall forfeit and pay to the State of Maryland the sum of five dollars for every such refusal.

Ibid.

146-15. When the State tax commissioner shall have ascertained the amount of the gross receipts of any such foreign corporation doing business in this State, and the amount of State tax on the same, he shall on or before the first day of June in each year cause an account of the same to be filed or placed in the office of the comptroller of the treasury, and the comptroller