

Priority of State's Lien.

142. Commencement of suit to give State a lien on lands of debtor to State.

Tax on Official Commissions.

143. Enumeration of. Amount of tax.
 144. Clerks not to administer official oath until this tax is paid.
 145. Amount of this tax upon clerks.
 146. Secretary of State to furnish comptroller, annually, a list of qualified officials.

Assessment of Corporate Stock Owned by Non-Residents.

147. Situs of such stock for purposes of taxation.

State Tax Commissioner.

148. Appointment, tenure; qualification; salary; duties
 149. Clerks and assistant clerks to; their salaries.
 150. Bank officers to report annually number of shares, State tax commissioner to assess the stock, and the bank to pay such tax, when.
 151. Penalty for failure to make the statement required in section 150.
 152. Penalty for failure to pay the tax, suit by the State.
 153. Chief officer of security and other such corporations to make annual report to State tax commissioner of their trust investments.
 154. Corporations to file with State tax commissioner a copy of their certificate of incorporation, penalty.
 155. County commissioners and appeal tax court directed to correct valuation and assessment

156. Presidents and proper officers of all corporations to furnish annually to county commissioners and appeal tax court a list of stockholders; stock of non-resident stockholders, how assessed and taxes thereon, how paid; penalties.

157. Statements to be under oath if required.

158. Penalty for failure to comply with sections 156 and 157.

159. Also furnish a full statement of their real estate; how value of stock shall be ascertained, duty of State tax commissioner; railroad companies.

160. Assessment of stock or property of corporations whose capital in whole or in part is invested in taxable securities.

161. Abatement of plant of manufacturing establishments

162. State tax commissioner to return to comptroller his valuation of stock, notification to corporations; appeal.

Increase of Assessment.

163. Owner to be notified before; proceedings thereupon

Tax on Gross Receipts of Certain Corporations.

164. Tax upon gross receipts of railroad, telegraph, cable, express or transportation, telephone, parlor car, sleeping car, safe deposit, trust, guarantee, fidelity, oil pipe line, title insurance, electric light, electric construction, gas, guano, phosphate and fertilizer companies.

- 165 to 182. Provisions in detail for the ascertainment, enforcement and collection of such gross receipts taxes.