

office, and to cause suit to be brought for such State taxes and such penalty or damages in the circuit court for the county in which the principal office of said corporation is located, or in the superior court of Baltimore city, or the court of common pleas, if the principal office of such corporation be located in said city, and the said suit shall stand for trial at the first term after service of the writ shall have been made on such corporations ; and service of the writ aforesaid on any officer of such corporation shall be deemed and taken as a sufficient service on such corporation.

Roland Park Co v. State, 80 Md. 452. State v. Safe Deposit Co., 86 Md. 583. Tube Works v. Improvement Co., 87 Md. 210. Hull v. Southern Development Co., 89 Md. 11. Cleaveland v. Mullin, 96 Md. 601-605.

1890, ch. 244, sec. 88 b.

**94.** If upon the return of the writ issued against such corporation, the said corporation, being duly summoned as aforesaid, shall fail to appear by attorney or agent upon the first call of the docket, it shall be the duty of the court to cause the personal appearance of the said corporation to be entered, and the cause shall stand for trial or hearing and judgment shall be rendered as if said corporation had appeared by attorney, and if such corporation shall appear by attorney or agent and either party shall desire a trial by jury, it shall be the duty of the court to cause the issues to be framed and a jury to the empanelled for the trial thereof, and if the verdict of the jury shall be for the State, judgment shall be entered without stay for the amount of the State taxes so due as aforesaid, and for five per cent. additional as damages with interest and costs, and a fee of ten dollars shall be allowed the attorney for the State, to be taxed in the plaintiff's costs in said suit, and execution shall be issued on such judgment if the same be not paid into the treasury within twenty days after the rendition thereof.

Ibid. sec. 88 c.

**95.** The certificate of the comptroller under seal, of the amount of such State taxes so due as aforesaid, and of such penalty or damages, shall be *prima facie* evidence to entitle the State to judgment for said penalty or damages in every case in which such State taxes shall be so in arrear and unpaid and for which such suit is so brought as aforesaid.

Ibid, sec. 88 d.

**96.** The comptroller of the treasury may select any attorney in whom he may have confidence to bring suit and conduct the