

same to judgment and execution ; but such attorney shall have no power to receive or receipt for the money so due the State, and no acquittance shall be good to discharge any such corporation from such taxes but the receipt of the State treasurer for such amount so due as aforesaid, or the proper officer to whom execution may be issued on such judgment as aforesaid ; if any such attorney or person other than the State treasurer or the proper officer to whom execution may issue on such judgment shall presume in any such case to receive and give receipt for such amount so due the State, such attorney or other person shall be guilty of a misdemeanor, and shall upon conviction be fined double the amount so received and receipted for, and shall stand committed until such fine and the costs thereon are fully paid.

1890, ch. 244, sec. 88 E.

97. If after suit brought and judgment rendered as aforesaid, any such corporation shall still continue in arrear and shall fail or neglect to pay its State taxes so due as aforesaid, for the space of two years after the same shall be in arrears, such failure and neglect shall be deemed to amount to and shall constitute a forfeiture of the charter of such corporation and such charter shall be decreed to be so forfeited and annulled *ipso facto*.

Bonus on Capital Stock.

1890, ch. 536, sec. 88 A. 1894, ch. 114, sec. 88 F.

98. Every corporation incorporated after the twenty-first day of March, 1894, under any general or special law of this State, except cemetery companies, companies created for purely benevolent and charitable purposes, railroad companies and building or homestead associations incorporated under article twenty-three of the Code of Public General Laws, title "Corporations," sub-title "Provisions for the Formation of Corporations," section 20 (class 5), shall pay to the State treasurer for the use of the State a bonus of one-eighth of one per centum upon the amount of capital stock which said company is authorized to have, and a like bonus upon the amount of any subsequent increase of capital stock the company is authorized to have ; said bonus upon the original capital stock shall be due and payable upon the incorporation of said company, and upon the increase upon the recording of the certificate of such increase or the passage of any special act authorizing such increase ; and no company as aforesaid which shall be incor-