

section, such president, cashier or other chief officer of said bank or banking institution or other incorporated institution shall forfeit and pay to the State the sum of five hundred dollars, to be recovered in the name of the State in the circuit court for the county where the said bank or banking association or other incorporated institution is located, or the superior court of Baltimore city if the same be located in that city, with costs of suit; and a fee of fifty dollars shall be taxed as part of the plaintiff's costs which the attorney shall be entitled to receive for prosecuting said action to a recovery; and it shall be the duty of the State tax commissioner to cause suit to be brought to recover said penalty.

1888, art. 81, sec. 135. 1874, ch. 483, sec. 148.

152. On the failure, refusal or neglect of any such bank or banking association to pay said tax on the shares of its capital stock, as provided by the two preceding sections, by the first day of January succeeding said levy, the comptroller shall cause suit to be brought in the name of the State against the said bank or banking association for the said taxes in the circuit court for the county, or the superior court of Baltimore city (as the case may be); and the said suit shall stand for trial at the first term, and judgment shall be rendered on motion unless issue be made, and a trial by jury be desired by either party, in which case a jury shall forthwith be empanelled to try the same; and the certificate of the comptroller of the amount of said taxes and that the same remain due and unpaid shall be *prima facie* evidence to entitle the State to a verdict and judgment against said bank or banking association; and in all cases where the said court shall find for the State, the judgment shall be rendered against the said bank or banking association for the amount of said taxes and ten per cent. additional as damages, and all costs, and a fee of fifty dollars shall be allowed the attorney in every such case, to be taxed as a part of the plaintiff's costs in such suit.

1890, ch. 544, sec. 133 A.

153. The president, cashier or other chief officer of each security, safe deposit, fidelity, guaranty and trust company heretofore or hereafter incorporated under the laws of this State, or incorporated under the laws of any other State and located and doing business in this State, shall by the fifteenth day of April in each year make a full and detailed report under oath to the State tax commissioner of all securities and