

one per cent. upon the annual gross receipts or earnings of all electric light companies incorporated under any general or special law of this State and doing business therein; and a State tax, as a franchise tax, of one and one-half per centum upon the annual gross receipts or earnings of all electric construction companies and gas companies incorporated under any general or special law of this State and doing business therein; and every guano, phosphate or fertilizer company incorporated by or under the laws of any other State, Territory, District of Columbia or foreign country and doing business in this State; if any such railroad company has part of its road in this State, and part thereof in another State or States, such company shall return a statement of its gross receipts over its whole line of road, together with a statement of the whole length of its line, and the length of its line in this State, and such company shall pay to the State at the said rates hereinbefore prescribed upon such proportion of its gross earnings as the length of its line in this State bears to the whole length of its line; and similar statements shall be made by each oil pipe line company, and each sleeping car, parlor car, express or transportation, telephone or telegraph or cable company, so that the proportion of the said gross earnings of the said companies respectively accruing coming from their business within this State may be accurately ascertained, or said statement may be made in any other mode satisfactory to and required by the State tax commissioner; the said gross receipts taxes shall be due and payable at the treasury on or before the first day of July in each year. All the provisions and requirements of this section shall be in force and apply to all corporations of a like kind to those above enumerated which are doing business in this State, and which are incorporated by or under the laws of any other State, district, territory or foreign country. Every unincorporated association, partnership or individual engaged in any one or more of the above specially enumerated branches of business in this State, except guano, phosphate and fertilizer companies, shall be subject to said gross receipts tax, and shall comply with all the provisions of this article with reference thereto as fully as if such association, partnership or individual was a corporation.

*State v. N. C. Ry. Co.*, 44 Md. 131. *State v. P. W. & B. R. R. Co.*, 45 Md. 361. *State v. B. & O. R. R. Co.*, 48 Md. 49. *U. S. Electric Light Co. v. State*, 79 Md. 69. *State v. N. C. Ry. Co.*, 90 Md. 466. *Cumb. & Pa. R. R. Co. v. State*, 92 Md. 876. *B. C. & A. Ry. v. Wicomico Co.*, 93 Md. 118. *State v. U. S. Fidelity Co.*, 93 Md. 315.