

to proceed to recover the penalty for such violation as prescribed in this article.

1890, ch. 608, sec. 3.

175. Each and every such foreign corporation or company shall on or before the fifteenth day of April next, and on or before the fifteenth day of April in each year thereafter, make a report under the oath of its president, treasurer or other proper officer to the State tax commissioner, setting forth and showing the total gross receipts in this State of such corporation or company for the year ending on the preceding thirty-first day of December, either from business done in this State on its own account or through its individual agent or agents, or from royalty on its patent rights, plant or property employed or hired or rented by any person or persons in this State, or by any corporation organized under the laws of this State, under any contract with such foreign corporation, or from business done in this State by any corporation organized under the laws of this State, and of which such foreign corporation may be a stockholder, and which may be employing in any manner or under any contract with such foreign corporation, and using the patent rights, plant or property of such foreign corporation for profit in this State.

Ibid. sec. 5.

176. Upon the receipt of such report by the State tax commissioner of the gross receipts in this State of any such foreign corporation or company, the said State tax commissioner shall cause the same to be filed in his office, and shall on or before the first day of June in each year calculate the amount of gross receipt tax to be paid by the said foreign corporation or company at the rate hereinbefore mentioned, to the treasurer of the State, and shall send the said amount due to the State to the comptroller of the treasury to be received as other State taxes are now received into the treasury of this State.

Ibid. sec 6

177. If any officer of any such company or corporation required by section 175 to make a return as aforesaid shall in such return make a false statement, he shall be deemed guilty of perjury; if any such corporation shall neglect or refuse to make such return within the time limited as aforesaid, the State tax commissioner shall ascertain by any means which he may find most practicable and available the amount of such gross receipts and shall fix the amount of the same for the