

year, and unless altered upon appeal by the State board of appeal as hereinafter provided, such amount so fixed by him shall stand as the basis of taxation of such corporation for such year under this article.

1890, ch. 608, sec. 7.

178. The State tax commissioner is authorized and empowered to examine upon oath any officer, agent or employe of any such foreign corporation in this State, or any officer of any corporation of this State which may employ or use in any manner the patent rights, plant or property of any such foreign corporation for profit in this State, touching the said business and the gross receipts in this State accruing from the same, and any such officer, agent or employe refusing to be sworn, or refusing to testify in the premises, or to give the information asked for by said State tax commissioner, shall forfeit and pay to the State the sum of five hundred dollars for every such refusal; the State tax commissioner is also authorized and empowered to examine upon oath any person whom he may be advised has information and knowledge touching such business and the gross receipts accruing from the same in this State, and any such person refusing to be sworn or refusing to testify in the premises shall forfeit and pay to the State the sum of five dollars for every such refusal.

Ibid. sec. 8.

179. When the State tax commissioner shall have ascertained the amount of the gross receipts of any such foreign corporation doing business in this State, and the amount of State tax on the same, he shall on or before the first day of June in each year cause an account of the same to be filed or placed in the office of the comptroller of the treasury, and the comptroller of the treasury shall proceed at once to notify the president, treasurer or other officer or agent of such foreign corporation doing business in this State, of the amount of State tax due from such corporation, by transmitting to such president, treasurer or other proper officer or agent of such foreign corporation, an account of the State taxes due from such foreign corporation, by mail under cover having thereon a proper postage stamp, and plainly directed to such president, treasurer or other officer or agent of such foreign corporation; and shall note in a book the date of placing in the mail the envelope or cover containing such account; if no appeal be taken within thirty days from such transmission,