

88 D. The comptroller of the treasury may select any attorney in whom he may have confidence, to bring such suit and conduct the 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.

Receipts.

88 E. 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*.

Forfeiture

SEC. 2. *And be it further enacted,* That this act shall take effect from the date of its passage.

Effective.

Approved April 3, 1890.

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## CHAPTER 245.

AN ACT to provide for State taxation on the revenues of foreign, telegraph, cable, express or transportation and railroad corporations or companies accruing from business done in the State of Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That every telegraph or cable, express or transportation, and every railroad corporation or company organized under the laws of the United States, or of any other State or territory of the United States, or of any foreign country and doing business in this State, and not taxed on its shares of capital stock in this State shall, in addition to the taxes on its real property assessed in this State, pay to the State treasurer annually, the sum of one per centum on its total gross receipts or revenues accruing from or received on account of business done in this State, and that such State tax shall be due and payable on or before the first day of July in each and every year.

Per centum tax.