

tion or company may within thirty days after such notification appeal from such ascertainment and assessment to the comptroller of the treasury and State treasurer, stating in such appeal the reasons and grounds for such appeal, and the said comptroller and treasurer shall as soon as possible consider the same, and if the **Appeal** comptroller and treasurer shall both be of opinion that such ascertainment and assessment of the State tax commissioner is erroneous and ought to be changed, they shall change the same accordingly and the ascertainment and assessment so agreed upon by the comptroller and treasurer shall be final; but if either the comptroller or treasurer shall agree with the tax commissioner as to the correctness of the ascertainment and assessment so made by him, then the appeal shall be dismissed, and the original ascertainment and assessment shall be and remain as the true ascertainment and assessment for such year.

**Examine under oath** SEC. 5. *And be it enacted*, That the State tax commissioner be and he is hereby authorized and empowered to examine under oath, to be by him administered, any officer or agent of any such corporation or company touching the business in this State of such corporation or company, and the receipts and revenues accruing therefrom, and any such officer or agent refusing to be sworn, or refusing to testify his or her knowledge touching the said subject matter, shall forfeit and pay to the State of Maryland the sum of five hundred dollars for each such refusal, to be recovered by action at law in the name of the State, against such officer or agent in any court of this State having jurisdiction; the said State tax commissioner may also examine under oath any other person whom he may be advised or may believe has knowledge and information in the premises, and any such person refusing to be sworn or refusing to testify his or her knowledge in the premises shall forfeit and pay to the State of Maryland the sum of five dollars for each such refusal, to be recovered by action at law in the name of the State against such person so refusing before a justice of the peace having jurisdiction; and it shall be the duty of the State's attorney of the county or city where such refusal has occurred on the information of the State tax commissioner to bring suit for the recovery of such forfeitures as often as they may have occurred.

**Penalty.** SEC. 6. *And be it enacted*, That if any such corporation or company from whom such taxes shall be due and payable on its gross receipts or revenues as aforesaid, shall fail or neglect to pay the same to the treasurer of the State for the space of one month after the same shall be due and payable as aforesaid, such corporation or company shall for such failure or neglect forfeit and pay to the State of Maryland an additional amount of five per centum as penalty or damages to be added to the said taxes so due and unpaid; and it shall be the duty of the comptroller to add the