

CHAPTER 559.

AN ACT to provide for State taxation on the revenues of railroad, telegraph or cable, express or transportation, telephone, parlor car, sleeping car, safe deposit, trust, guaranty, fidelity, oil or pipe line, title insurance, electric light or electric construction companies incorporated under any general or special law of this State and doing business therein.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a State tax of one per centum be and is hereby levied annually upon the gross receipts of all railroad companies worked by steam incorporated by or under the authority of this State and doing business therein; a State tax of one per centum is hereby levied annually upon the gross receipts of every telegraph or cable express or transportation company incorporated under any general or special law of this State and doing business therein; a State tax of two per centum is hereby levied annually upon the gross receipts of all telephone, parlor car, sleeping car, safe deposit, trust, guaranty and fidelity companies incorporated under any general or special law of this State and doing business therein; a State tax of one per centum is hereby levied annually upon the gross receipts of all oil or pipe line companies and all title insurance companies incorporated under any general or special law of this State and doing business therein, and one-half of one per centum upon the annual gross receipts of all electric light or electric construction companies incorporated under any general or special law of this State and doing business therein; if any such railroad company has part of its road in this State and a 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 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 or pipe line company and each sleeping car, parlor car, express, transportation or cable company, so that the proportion of said gross earnings of said companies respectively accruing from their business within this State may be accurately ascertained, or said ascertainment may be made in any other mode satisfactory to the State tax commissioner; the said gross receipt taxes shall be due and payable at the treasury on or before the first day of July in each year.

Tax on
gross re-
ceipts.

SEC. 2. *And be it enacted,* That it shall be the duty of each and every such corporation or company so doing business in this State on or before the fifteenth day of April next, and on or before the fifteenth day of April in each and every year thereafter to make