

Report

a report under oath of its president, treasurer or other proper officer, to the State tax commissioner showing its total receipts or revenues accruing from business done in this State for the year ending on the preceding thirty-first day of January, and it shall be the duty of the State tax commissioner to file such report in his office, and on or before the first day of June next, and on or before the first day of June in each and every year thereafter, to calculate the State tax due from such corporation or company on its gross receipts or revenues aforesaid for such year, and to transmit the amount of such State tax to the comptroller of the treasury, to be collected and received into the State treasury as other State taxes are received into the treasury of this State.

To ascertain.

SEC. 3. *And be it enacted*, That if any officer of any such corporation or company required to make a report as aforesaid shall in such report or return make a false statement he shall be deemed guilty of perjury, and if any such corporation or company so doing business in this State, shall neglect or refuse to make such report or return to the State tax commissioner within the time specified as aforesaid in any year, it shall be the duty of said tax commissioner to ascertain in any manner he may judge to be most available and certain, and to fix the amount of such gross receipts and revenues of such corporation or company for such year, and to calculate and assess the State tax on the amount of such gross receipts or revenues as so ascertained and fixed, and to transmit the amount of such tax to the comptroller in the same manner as if such corporation or company had made its report or return according to the provisions of this act, and it shall be the duty of such corporation or company to pay to the State treasurer the amount of such State tax on or before the first day of July in each and every year.

Notification.

SEC. 4. *And be it enacted*, That it shall be the duty of the comptroller of the treasury to receive such accounts of State taxes so transmitted to him by the State tax commissioner and forthwith to proceed to notify each such corporation or company of the amount such State tax by transmitting by mail to the president, treasurer or other proper officer of such corporation or company, an account of such State taxes, enclosed in an envelope or cover, having thereon a proper postage stamp, and carefully directed to such president, treasurer or other officer, and shall note in a book kept for that purpose the date of placing in the mail the envelope or cover containing such account; if no appeal be taken within thirty days from the date of such notification the said ascertainment and assessment shall be final, but any such corporation 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 treas-