

act as agent or employee of any such foreign corporation, or to open an office for the transaction of the business of any such foreign corporation, by employing or using the patent rights, plant or property of such foreign corporation in this State in any manner as renter or bailee, or in any other manner under any contract with such foreign corporation before the provisions contained in the first section of this act have been complied with, shall forfeit and pay to the State of Maryland the sum of one hundred dollars for each and every day he may act as such agent or employee, or may occupy such office for the transaction of such business, before such provisions of the first section of this act shall have been complied with by such foreign corporation, and it shall be the duty of the State's attorney of the city or county in which such business is transacted, or is proposed to be transacted, to prosecute and recover such penalty, and it shall be the duty of the State tax commissioner to inform the State's attorney of any violation of this act of which he may be advised, and to require him to proceed to recover the penalty for such violations as prescribed in this act.

Forfeit.

SEC. 3. *And be it further enacted*, That each and every such foreign corporation or company shall on or before the fifteenth day of April next, and on or before the fifteenth day of April in each year hereafter, make a report under the oath of its president, treasurer or other proper officer to the State tax commissioner, setting forth and showing the total gross receipts in this State of such corporation or company for the year ending on the preceding thirty-first day of December, either from business done in this State on its own account or through its individual agent or agents or from royalty on its patent rights, plant or property employed or hired or rented by any person or persons in this State, or by any corporation organized under the laws of this State, under any contract with such foreign corporation, or from business done in this State by any corporation organized under the laws of this State, and of which such foreign corporation may be a stockholder, and which may be employing in any manner or under any contract with such foreign corporation, and using the patent rights, plant or property of such foreign corporation for profit in this State.

Sworn  
statement

SEC. 4. *And be it further enacted*, That every such telephone company shall pay to the State treasurer a tax of two per centum upon the gross amount of its receipts in this State, each such oil or pipe line company shall pay to the State treasurer a tax of one per centum upon its gross receipts in this State, and if any such oil or pipe line company has part of its transportation line in this State and part thereof in another State or States, such company shall return a statement of its gross receipts for transportation of oil or petroleum over its whole line, together with a statement of the whole length of its line and the length of its line in this