

State, and such company shall pay to this State at the aforesaid rate upon such proportion of its said gross receipts as the length of its line in this State bears to the whole length of its line; that each such electric light or electric construction company or corporation shall pay to the treasurer of the State a tax at the rate of one-half of one per centum on the amount of gross receipts or revenues of such corporation in this State; that each such parlor, palace or sleeping car company shall pay to the State treasurer a tax at the rate of two per centum upon the gross receipts of such corporation or company in this State; that each such guano, phosphate or fertilizer company shall pay to the State treasurer a tax at the rate of one-half of one per centum upon the amount of the gross receipts of such company so returned or ascertained as provided for in this act.

Partly in
another
State.

SEC. 5. *And be it further enacted,* That upon the receipt of such report by the State tax commissioner of the gross receipts in this State of any such foreign corporation or company, the said State tax commissioner shall cause the same to be filed in his office, and shall on or before the first day of June in each year calculate the amount of gross receipt tax to be paid by the said foreign corporation or company at the rate hereinbefore mentioned, to the treasurer of the State, and shall send the said amount due to the State to the comptroller of the treasury to be received as other State taxes are now received into the treasury of this State.

Tax Com-
mission-
er's duty.

SEC. 6. *And be it further enacted,* That if any officer of any such company or corporation required by this act to make a return as aforesaid, shall in such return make a false statement, he shall be deemed guilty of perjury; if any such corporation shall neglect or refuse to make such return within the time limited as aforesaid, the State tax commissioner shall ascertain by any means which he may find most practicable and available, the amount of such gross receipts and shall fix the amount of the same for the year, and unless altered upon appeal by the State board of appeal as hereinafter provided, such amount so fixed by him shall stand as the basis of taxation of such corporation for such year under this act.

Neglect or
refusal.

SEC. 7. *And be it further enacted,* That the State tax commissioner be and he is hereby authorized and empowered to examine upon oath any officer, agent or employee of any such foreign corporation in this State, or any officer of any corporation of this State which may employ or use in any manner the patent rights, plant or property of any such foreign corporation for profit in this State, touching the said business and the gross receipts in this State accruing from the same, and any such officer, agent or employee refusing to be sworn, or refusing to testify in the premises, or to give the information asked for by said State tax

May be
examined
under
oath.