

commissioner, shall forfeit and pay to the State of Maryland the sum of five hundred dollars for every such refusal; the State tax commissioner is also hereby authorized and empowered to examine upon oath any person whom he may be advised has information and knowledge touching such business and the gross receipts accruing from the same in this State, and any such person refusing to be sworn or refusing to testify in the premises, shall forfeit and pay to the State of Maryland the sum of five dollars for every such refusal.

SEC. 8. *And be it further enacted,* That when the State tax commissioner shall have ascertained the amount of the gross receipts of any such foreign corporation doing business in this State, and the amount of State tax on the same, he shall on or before the first day of June in each year cause an account of the same to be filed or placed in the office of the comptroller of the treasury, and the comptroller of the treasury shall proceed at once to notify the president, treasurer or other officer or agent of such foreign corporation doing business in this State, of the amount of State tax due from such corporation, by transmitting to such president, treasurer or other proper officer or agent of such foreign corporation, an account of the State taxes due from such foreign corporation, by mail under cover having thereon a proper postage stamp, and plainly directed to such president, treasurer or other officer or agent of such foreign corporation; and shall note in a book the date of placing in the mail the envelope or cover containing such account; if no appeal be taken within thirty days from such transmission, the said assessment shall be final; but any such corporation may, within thirty days from such notification, appeal from such assessment to the comptroller of the treasury and State treasurer, stating in such appeal the reasons and grounds of such appeal, and said comptroller and treasurer shall consider the same, and if after full hearing the said comptroller and treasurer shall both be of opinion that such assessment and ascertainment so made by said State tax commissioner is erroneous and ought to be changed, they shall change the same accordingly, and the assessment so agreed upon by the comptroller and treasurer shall be final; but if either the comptroller or treasurer shall agree with the State tax commissioner as to the correctness of the assessment and ascertainment so made by him, then such appeal shall be dismissed and the original assessment and ascertainment shall be and remain as the true assessment and ascertainment of such gross receipts and the State tax on the same for said year.

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SEC. 9. *And be it further enacted,* That if any such corporation or company shall neglect or refuse to pay to the State treasurer the tax imposed by this act for the space of sixty days after the amount of such tax has been so finally ascertained and determined and has been so transmitted by mail to its president or