

other officer as directed in this act, such corporation shall for such offence forfeit and pay to the State of Maryland an additional amount of ten per centum as penalty or damages to be added to the said taxes so due and unpaid, and it shall be the duty of the comptroller to add the same to the said account, and forthwith to make out said account and certify the same under the seal of his office, and to cause suit to be brought for said tax in the circuit court of the county where the principal office of the said corporation in this State is located, or in the superior court for Baltimore city, if such principal office be located in said city, and the said suit shall stand for trial at the first term, after service of the writ shall have been made on said corporation or company, and service of the writ aforesaid on any officer, agent or employee of such corporation, shall be deemed and taken as a sufficient service on such corporation.

Penalty  
for failure  
to pay tax.

The trial.

SEC. 10. *And be it further enacted*, That if upon the return of the writ issued against such corporation, and such corporation being duly summoned as aforesaid, such corporation shall fail to appear by attorney or agent upon the call of the docket, it shall be the duty of the court to cause the personal appearance of said corporation to be entered, and the cause shall stand for trial or hearing, and judgment shall be rendered as if the said corporation had appeared by attorney; and if such corporation shall appear by attorney or agent, and either party shall desire a trial by jury, it shall be the duty of the court to cause issues to be framed, and a jury to be empaneled for the trial thereof; and if the verdict of the jury shall be for the State, judgment shall be entered without stay, for the amount of tax so due as aforesaid, and ten per cent. additional as damages, with interest and costs, and a fee of fifty dollars shall be allowed the attorney for the State, to be taxed in the plaintiff's costs in said suit, and execution shall be issued on said judgment, if the same be not paid into the treasury within twenty days after the rendition thereof.

Prima  
facie.

SEC. 11. *And be it further enacted*, That the certificate of the comptroller, under the seal of his office, of the amount of tax so due and damages as aforesaid, shall be *prima facie* evidence to entitle the State to judgment for said amount, and said penalty or damages as charged.

Effective.

SEC. 12. *And be it further enacted*, That this act shall take effect from and after the date of its passage.

Approved April 8, 1890.