

poration 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 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. 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 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; if any such parlor, palace or sleeping car company uses or permits the use of its cars on any railroad, part of which is in this State and part thereof in another State or States such company shall return a statement of its gross receipts accruing from such use over the whole line of road or roads on which its cars are so used with a statement of the whole length of such lines together with a statement of the length of such lines in this State, and such company shall pay to the State at the said rates hereinbefore prescribed upon such proportion of its gross earnings as the length of the lines so used by it in this State bears to the whole length of the lines so used by it so that the proportion of said gross earnings of said companies respectively accruing from their business within this State may be accurately ascertained, or said ascertainment may be made in any other mode satisfactory to the State Tax Commissioner.

Shall return statement of gross receipts.

SEC. 2. *Be it further enacted*, That this act shall take effect from the date of its passage.

Approved March 30th, 1892.

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#### CHAPTER 228.

AN ACT to add an additional section to article ninety-five of the Code of Public General Laws, title "Treasurer," to be designated as section "Thirty."

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That the following additional section be and the