

special rates, as nearly as may be, shall be certified, billed, paid and collected, and subject to the same provisions as are other ordinary State taxes under this Article.

(2) If any railroad to which this sub-section is applicable shall have failed or refused to pay the tax measured by revenues from any such operating property imposed by Section 95 of this Article for any year or years, not barred by Section 160 of this Article or otherwise, preceding the year in which this Act becomes effective, or shall have paid such tax for any such preceding year or years and, upon mere compliance with the formalities prescribed by Sections 162A to 162E of this Article, shall be entitled to a refund thereof, then for each such year for which such tax has not been paid and for each such year for which such railroad is so entitled to a refund of the tax, the operating property aforesaid of such railroad shall be and is hereby declared to be subject to a tax for State purposes at the special rate of \$2.00 on each \$100.00 of valuation, and if such property was exempt from other ordinary State taxes for such year or years, it shall also be and is hereby declared to be subject to such State taxes for such year or years at the regular rate or rates fixed by law for such year or years.

(3) If, as imposed by paragraph (2) of this sub-section (h), State taxes at either the special or regular rate or rates, or both, shall become payable, the State Tax Commission shall forthwith certify the assessment or assessments, for the year or years involved, of the operating property in this State, except land, of the respective railroads worked by steam to the State Treasurer, who shall forthwith bill each such railroad for the special tax so due by it at the rate of \$2.00 on each \$100.00 of each such assessment. The Treasurer shall also bill each such railroad for other ordinary State tax on such assessment or assessments at the regular rate or rates for the year or years involved. Each taxpayer liable, as in this sub-section provided, shall pay the tax or taxes imposed by this Section and for which it shall be billed, as aforesaid, within 30 days from the date the bill therefor shall be mailed it by the Treasurer, and interest shall run at the rate of 6% per annum, and be due and payable on State taxes so billed at either the special or regular rate or rates, or both, from the 31st day after the mailing of the bill or bills therefor. Such taxpayer may credit against the State taxes at the special or regular rates, or both, so billed it the amount of any unpaid refund of gross receipts taxes to which it shall be entitled.