

president with the corporate seal affixed and attested by the secretary or an assistant secretary, and the matters and facts set forth in said articles of amendment shall be verified under oath by the chairman or the secretary of the meeting of the stockholders or members at which such amendment or amendments was or were adopted.

(2) If, however, in the case of a corporation having a capital stock, there are at the time no shares of stock outstanding and entitled to vote thereon, such amendment or amendments may be adopted by vote of a majority of the entire board of directors. If so adopted, articles of amendment setting forth such amendment or amendments and stating that the same has or have been duly adopted by vote of a majority of the entire board of directors, and that at the time of such adoption there were no shares of stock outstanding and entitled to vote thereon, shall be signed and acknowledged in the name and on behalf of the corporation by the president or a vice-president with the corporate seal affixed and attested by the secretary or an assistant secretary, and the matters and facts set forth in said articles of amendment shall be verified under oath by the chairman or the secretary of the meeting of the board of directors at which such amendment or amendments was or were adopted.

(3) Such articles of amendment, together with a copy thereof, shall be delivered to the State Tax Commission which, upon the payment, and not before, of the recording fees for which provision is hereinafter made, and, if the amount of the authorized capital stock be increased thereby, upon the payment and not before, of the bonus tax prescribed by law, if any payable, as in the case of a certificate of incorporation, shall receive the same for record and endorse thereon the date and time of such receipt and promptly record the same as in the case of a certificate of incorporation. After such recording the State Tax Commission shall transmit the copy of such articles of amendment, duly certified by it, to the Clerk of the Circuit or Superior Court (according to the location of the principal office of the corporation prior to such amendment) by whom the same shall again be recorded. At the time of receiving such articles of amendment for record, the State Tax Commission shall collect the same recording fees, to be computed in the same manner as in the case of a certificate of incorporation, and the same to be divided, accounted for and paid over by the Commission as in the case of a certificate of incorporation.

(4) When such articles of amendment have been delivered to the State Tax Commission with the recording fees, for