

Tax Commission as the true and lawful attorney of such corporation.

(e) An unsuccessful attempt to serve process upon a resident agent shall be deemed to have been made if an attempt to serve such process has been made during usual business hours at its principal office, in the case of a corporation of this State, or at the place certified to the State Tax Commission as the address of a resident agent, in the case of a foreign corporation, and such principal office or place, as the case may be, shall be closed or there shall be no resident agent of such corporation at such principal office or place and no one thereat authorized in the manner provided in Section 106 of this Article to accept service of such process.

(f) The return of the officer making an unsuccessful attempt to serve process as aforesaid shall set forth the date and hour when such service of process was attempted and other facts meeting the conditions hereinabove provided.

(g) In all cases mentioned in this Section the officer serving process shall leave a copy thereof with the person upon whom it is served, and if such process is not served upon a resident agent or upon a person authorized in the manner provided in Section 106 of this Article to accept service of such process, a copy thereof shall also be left at the principal office, or if the principal office is closed or if the location of a principal office has not been certified to the State Tax Commission, then at the address of a resident agent of such corporation if such corporation has a resident agent.

(h) Process issued out of any court or by any justice of the peace of this State against any corporation of this State or any foreign corporation may be directed to the sheriff, constable or other proper officer of any county or of the City of Baltimore, returnable to the clerk of the court out of which, or to the justice of the peace by which, the same was issued.

(i) Nothing in this Section shall prevent service of process in the manner permitted by the motor vehicle laws of this State in an action against a foreign corporation arising out of an accident or collision in which such foreign corporation was involved if such foreign corporation has no resident agent.

107. (a) In cases in which any corporation of this State or any foreign corporation is presumed, as provided in Section 105 of this Article, to have designated the State Tax Commission as its true and lawful attorney authorized to accept on its behalf service of process, service of such process may be made by leaving two copies of the process with a fee of five dollars in the office of the State Tax Commission with any member of the Commission or with its Secretary. Such service shall be sufficient service upon such corporation and