

of full force and effect in any court and before any justice of the peace of this State.

(b) The fee of five dollars paid by the plaintiff to the State Tax Commission at the time of service of process in accordance with the provisions of this section shall be taxed in the costs of the proceeding. The State Tax Commission shall account quarterly to the Comptroller for the fees collected by it under this Section and shall pay the same forthwith to the State Treasurer for the use of the State.

108. When service of process upon any corporation of this State or upon any foreign corporation is made by leaving copies of the process in the office of the State Tax Commission as provided by Section 107 of this Article,

(a) it shall be the duty of the State Tax Commission forthwith to record the day and hour of such service and to forward by registered mail one copy of the process with a notice of such service, addressed to such corporation at its mailing address, if it has a mailing address on file with the Commission, or, if it has not a mailing address on file with the Commission, addressed to it at its principal office, if it has a principal office, or, if it has neither a mailing address on file with the Commission nor a principal office, addressed to it in care of the Secretary of State or the corresponding official of the State or place under the statute or common law of which it was formed or is existing, if known to the Commission; and

(b) the court in which or the justice of the peace before whom the matter is pending may order such continuances as may be necessary to afford the corporation a reasonable opportunity to defend the action.

109. Any notice required by law to be served upon any corporation of this State, or upon any foreign corporation required by any statute of this State to have a resident agent in this State, by personal service upon a resident agent or any other agent or officer of such corporation, may be served upon such corporation in the manner provided in Section 107 of this Article for the service of process under the same circumstances in which process is permitted to be served thereunder, and such service shall be equivalent to personal service upon a resident agent or other agent or officer of such corporation.

FOREIGN CORPORATIONS.

116. As used in this Article, the phrase "foreign corporation" shall mean every corporation, association or joint stock company formed or existing under the statute or common law of any state (other than this State), territory, district, possession or foreign country, or the United States.