

were paid and all salaries as they have since fallen due have been regularly paid.

It seems to the Commission as though the entire salaries of all State officers should be paid from the State Treasury directly, rather than part by the State and a remaining part by a political subdivision of the State, and that consequently the acts providing for the Public Service Commission, the State Industrial Accident Commission and the State Tax Commission should be so amended as to provide for the payment of the whole salary of each of such officers out of the State Treasury.

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## RECORDING CHARTERS

Between the years 1908 and 1914 (parts inclusive) new corporations filed their certificates with the State Tax Commissioner for record, and immediately thereafter such certificates, or copies, were required to be sent for recording to the Clerk of the Superior Court of Baltimore City, if the principal office of such corporation were in Baltimore City, or to the Clerk of the Circuit Court for the county wherein the principal office of such corporation would be located. The Act of 1914, Chapter 789, changed the place of such recording and provided that certificates of incorporation should be delivered to the Secretary of State, and that the Secretary of State should be required to record them in a book kept for that purpose and to send an abstract of each to the State Tax Commission. No provision was made for the recording of either the certificate or abstract in the office of the Clerk of the Court, as was required to be done prior to the passage of the Act of 1914 above mentioned.

Charters should be recorded in the office of the State Tax Commission rather than in the office of the Secretary of State. The Secretary of State has no duties to perform in respect to corporations, and none of the information obtained by him from the certificate is of assistance to him in the performance of any of his duties. But in contrast, all of the duties in respect to corporations, as, for example, the computation of the annual franchise tax, the assessment annually of the tangible personal property of those corporations which are assessable in this way and the assessment of other