upon by the by-laws, and in case of vacancy in the board of directors, caused by the death, resignation or otherwise, the said board of directors shall have power to fill said vacancy until the next annual election.

SEC. 6. *And be it further enacted*, That the directors shall have power to declare such dividends and profits of said corporation as they may deem proper, provided that no dividend shall be declared when the capital stock would be impaired thereby.

SEC. 7. *And be it further enacted*, That this Act shall take effect from the date of its passage.

Approved March 25, 1908.

CHAPTER 108.

AN ACT to appropriate a sum of money to pay Alonzo L. Miles for legal services in prosecuting the suit of the State of Maryland versus Central Trust Company of Baltimore City, involving the right of the State Tax Commissioner to collect a State tax upon the gross receipts of certain corporations within the State of Maryland, under the provisions of chapter 120 of the Acts of the General Assembly of 1896.

Whereas the Comptroller of the Treasury, by virtue of power and authority conferred upon him by sections 37, 38 and 39 of article 19 of the Code of Public General Laws of Maryland of 1904, as amended by chapter 381 of the Acts of 1906, and by section 169 of article 81 of said Code, placed with Alonzo L. Miles for collection a claim against the Central Trust Company of Baltimore, Maryland, for the tax upon its gross recipts for the years 1903, 1904 and 1905, amounting to $2,828.25; and

Whereas the said Central Trust Company refused to pay said claims, contending that the State had no right to demand the payment of a tax upon its gross receipts from all sources, but only upon its receipts from what is termed "trust business," whereupon the State Comptroller authorized the said Alonzo L. Miles to bring suit on said claim in the name of the State of Maryland, and the said Alonzo L. Miles, in obedience to said request, did institute such suit in the Court of Common Pleas of Baltimore city to recover said taxes; and,

Whereas other corporations made liable by law for the payment of such gross receipt taxes denied the right of the State to collect the tax upon its receipts from all sources upon the same ground set up by the Central Trust Company, and joined