

in the defense of said suit, it being understood that the same was made a test case, involving the right of the State to collect the gross receipt tax from all corporations of a similar character; and

Whereas the said Alonzo L. Miles prosecuted said suit through the Court of Common Pleas of Baltimore city and the Court of Appeals of Maryland, with the result that the Court of Appeals sustained the contention of the State that such corporations are liable for the payment of a tax upon their gross receipts from all sources; and

Whereas the effect of said decision was to save to the State, in addition to the sum immediately due on account of taxes in arrear, an annual revenue of more than \$30,000, as appears by the report of the State Tax Commissioner to this General Assembly; and

Whereas the Comptroller has no appropriation of funds out of which he is authorized to pay for such services.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That the Comptroller of the Treasury be and he is hereby authorized to draw his warrant upon the Treasurer for the sum of five thousand dollars (\$5,000) in favor of the said Alonzo L. Miles for his legal services in prosecuting the suit of the State of Maryland versus Central Trust Company of Baltimore City, a test case, involving the right of the State to collect a tax upon the gross receipts of certain corporations.

SEC. 2. *And be it enacted*, That this Act shall take effect from the date of its passage.

This bill became a law on March 25, 1908.

CHAPTER 116.

AN ACT to authorize the State Board of Education to pay to Alexander Chaplain, of Talbot county, a pension as provided for in section 53A of chapter 584 of the Acts of 1904, for teachers who served twenty-five years.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That the State Board of Education be and it is hereby authorized and empowered to place the name of Alexander Chaplain, of Talbot county, upon the teachers' retired list provided for in section 53A of chapter 584 of the Acts of 1904, and to certify regularly to the Comptroller of the Treasury of this State the name of the said Alexander Chaplain, together