

as fully as if such association, partnership or individual was a corporation.

Section 177. Every telephone company, electric light or electric construction company, parlor, palace or sleeping car company, oil or pipe line company incorporated by or under the laws of the United States or of any other State or Territory of the United States or of any foreign country, and wishing to do business in the State of Maryland, before proceeding to transact any business in this State, either through an individual agent or agents, or through the agency of any corporation organized under the laws of this State, or to open any office for the transaction of any business in this State, shall first file in the office of the State Tax Commission a certified copy of the charter, certificate or act of incorporation, under which it claims the power to transact business as a corporation, and shall also file in the office of the Secretary of State a certificate of the appointment by such company or corporation, of at least two agents to reside in this State, upon whom legal process issued out of any Court of this State may at any time be served in any action, at the suit of the State, of any country, or incorporated city or town of this State, or of any citizen or citizens of this State, or of any corporation organized under the laws of this State, which certificate shall state fully the names of the agents to reside in this State and shall be certified by such foreign corporation, under the seal of such foreign corporation, and the signature of its president or other proper officer, and shall, when received by the Secretary of State, be recorded by him in a book to be kept for that purpose, from which record the said Secretary of State shall be able to certify the appointment of such agents at any time; at the time of receiving such certificate the Secretary of State shall give to such company a receipt for such certificate, which receipt shall enable such foreign corporation to commence business in this State.

SEC. 2. *And be it further enacted,* That foreign guano, phosphate and fertilizer companies, which by the terms of this Act are relieved from the payment of a gross receipts tax, are hereby declared to be subject to and required to pay the franchise tax imposed upon foreign corporations by the provisions of Section 95 of Article 23 of the Code of Public General Laws of Maryland (Bagby's Annotated Code of Public Civil Laws, published in 1911), to the same extent and in the same