

shall receive the same for record and endorse thereon the date and time of such receipt and promptly record the same as in the case of a certificate of incorporation. After such recording the State Tax Commission shall transmit the original articles of amendment to the Secretary of State, by whom the same shall be again recorded, and shall transmit a copy thereof duly certified by it to the Clerk of the Circuit or Superior Court (according to the location of the principal office of the corporation prior to such amendment) by whom the same shall be again recorded. At the time of receiving such articles of amendment for record, the State Tax Commission shall collect recording fees of ten dollars (to be divided, accounted for and paid over by the Commission as in the case of a certificate of incorporation).

(2) When such articles of amendment have been delivered to the State Tax Commission with the recording fees, for which provision is hereinbefore made, and the bonus tax, if any payable, the amendment or amendments made thereby shall take effect, and not before. A duly certified copy of such articles of amendment from the records of the Secretary of State, the State Tax Commission or the Circuit or Superior Court shall be evidence of the amendment or amendments made thereby. The recording by the State Tax Commission of the articles of amendment shall be conclusive evidence of the payment of the recording fees and the bonus tax, if any, required by law to be paid to it, except in a direct proceeding by the State.

26. If an increase of the authorized capital stock of any corporation shall have been duly authorized, as in Section 24 provided, the articles of amendment shall also set forth: (a) the amount of outstanding stock theretofore authorized; (b) the amount of additional stock authorized; (c) the classes, if any, into which the additional stock is to be divided, with the preferences, voting powers, restrictions and qualifications of the newly authorized shares; and (d) the number and par value of the shares of newly authorized stock and, if more than one class, the number and par value of the shares of each class.

27. If a reduction of the authorized but unissued capital stock of any corporation shall have been duly authorized as in Section 24 provided, the articles of amendment shall also set forth: (a) the amount of capital stock theretofore authorized and the number and par value of the shares and, if more than one class, the amounts of each class and the number and par value of the shares of each class; (b) the amount of capital