

in the City of Baltimore, as the case may be, where its principal office is located, or where it regularly transacts business or exercises its franchises, or in any local action, where the subject matter thereof lies; and process against such corporation may be served as hereinabove provided, and may be directed to the sheriff of any County or of the City of Baltimore, returnable to the Clerk of the Court out of which same issued. And whenever any corporation of this State has become surety on any bond required by law to be filed in any Court thereof or with any register of wills, public board or official—suit against such corporation on such bond may be brought in the city or county where the same is filed. Nothing herein shall prevent or affect the issuance of such attachments against corporations of this State as are now or may hereafter be allowed by law.

88-A. Every corporation of this State, having capital stock except railroad corporations authorized to construct, maintain or operate railroads in this State and building or homestead associations, shall, at the time of incorporation, pay for the use of the State a bonus tax at the rate of twenty cents for every thousand dollars of the amount of its authorized capital stock, and at the time of amending its charter to effect an increase of its authorized capital stock, a like bonus tax upon the authorized amount of any such increase thereof, but in no case shall such payment be less than twenty dollars, provided, however, that in the case of the consolidation of existing corporations to form a new corporation, such new corporation shall be required to pay the bonus tax herein prescribed, for only the amount of its authorized capital stock in excess of the aggregate amount of the authorized capital stock of the consolidating corporations; and the amount of such bonus tax shall be deposited with the State Tax Commission when the certificate of incorporation, or the articles of amendment increasing the authorized capital stock, are filed, which shall account quarterly therefor to the Comptroller and pay the same forthwith to the State Treasurer for the use of the State.

SEC. 15. *And be it further enacted,* That five new and additional sections be and the same are hereby added to Article 23 of the Annotated Code of Maryland to be known as Sections 88-G, 88-H, 99-A, 99-B and 100-A, said Sections 88-G and 88-H to follow Section 88-F thereof, said Sections 99-A and 99-B to follow Section 99 thereof and said Section 100-A to follow Section 100 thereof, and to read, respectively, as follows: