

SEC. 2. *And be it further enacted*, That for the purpose of taxation all cars used exclusively in the State or used partially within and without the State, are hereby declared to have a situs in the State, the value of such property for the purpose of taxation is to be determined as provided by Sections 3 and 4 of this Act.

SEC. 3. *And be it further enacted*, That every freight line company as hereinbefore defined shall, annually between the first day of January and the first day of February, under the oath of the person constituting such company, if a person, or under the oath of the president, secretary, treasurer, superintendent or chief officer of such association or corporation, if an association or corporation, make and file with the State Tax Commission of Maryland a statement showing the total gross earnings received from all sources by such freight line companies within this State, for the year ending December thirty-first next preceding.

SEC. 4. *And be it further enacted*, That the term "the total gross earnings received from all sources from the operation of such freight car lines within this State," as used in Section 3 of this Act, is hereby declared and shall be construed to mean all earnings on business beginning and ending within the State and a proportion based upon the proportion of mileage over which such business is done of earnings on all interstate business passing through, or into or out of the State.

SEC. 5. *And be it further enacted*, That it shall be the duty of the State Tax Commission of Maryland on or before the fifteenth day of February of each year to certify to the State Comptroller the amount of gross receipts to be taxed against each such freight line company as hereinbefore defined together with its postoffice address, and it shall be the duty of the State Comptroller on or before the fifteenth day of March of each year to make his draft on each such freight line company as hereinbefore defined, for a sum in the nature of a tax at two per centum upon the gross earnings of such freight line company for the year ending the last day of December next preceding, as reported to the State Tax Commission of Maryland and place the said draft in the hands of the State Treasurer for collection; which shall be in lieu of all taxes upon all property of any freight line company so paying the same. All taxes collected by the State Treasurer under the provisions of this Act shall be paid into the State Treasury and be credited to the general revenue fund.