

The penalties herein provided for shall be calculated until the date of the filing of a report by the corporation, or until the date when an assessment is computed by the said Commission without the filing of a report.

At the time such report is filed or such assessment made without such report, the State Tax Commission shall certify, under its seal, to the Comptroller, the name of every corporation, partnership or individual penalized, together with the amount of penalty imposed, and all such penalties so imposed shall be added by the Comptroller to any taxes in his hands next due by such corporations, partnership or individuals, and shall be collected in the same manner as the taxes themselves are collected, and if there are no such taxes, then the said penalties shall be collected by the Comptroller in the same manner as taxes are collected by him; and such penalties when collected shall be paid into the Treasury of the State for general purposes of the State.

Provided, however, that the State Tax Commission shall have the power, on good cause shown to it, to abate or reduce any penalties imposed as aforesaid, and in such event the Commission shall forthwith notify the Comptroller of such abatement or reduction, and in case of such abatements, the penalties shall not be collected at all, and in case of such reductions, only the balance of the penalties then remaining shall be collected as aforesaid.

Every partnership or individual over which the said State Tax Commission now or hereafter may have jurisdiction shall be subject to the provisions of this section, as fully as if such partnership or individual were a corporation.

SEC. 2. *And be it further enacted*, That this Act shall take effect on and after June 1, 1920.

Approved April 9, 1920.

---

#### CHAPTER 234.

AN ACT to authorize and empower the State Roads Commission of Maryland to build, construct and maintain a State road from Millington to Massey to Ireland's Corner in Kent County, Maryland, a distance of about six and one-half miles.

(Vetoed.)