

pendent sections, and the holding of any section or sections, or part or parts thereof, to be void, ineffective or unconstitutional for any cause shall not be deemed to affect any other section or part thereof.

Approved April 13th, 1922.

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#### CHAPTER 284.

AN ACT to add a new and additional section to Article 81 of the Annotated Code of Maryland, title "Revenue and Taxes," sub-title "Collectors and Collections"; said new and additional section to come in immediately after Section 48 of said Article 81 and to be known and designated as Section 48A; the said new and additional section imposing a penalty on corporations for failure to pay State taxes when due and to repeal all provisions of existing law inconsistent herewith.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new and additional section be and the same is hereby added to Article 81 of the Annotated Code of Maryland, title "Revenue and Taxes," sub-title "Collectors and Collections"; said new and additional section to come in immediately after Section 48 and to be known and designated as Section 48A; the said new and additional section imposing a penalty on corporations for failure to pay State taxes when due and to repeal all provisions of existing law inconsistent herewith.

48A. If any corporation shall fail or neglect to pay to the Treasurer of this State any franchise tax due by it, or any tax on its capital stock due by it, or any tax on assets due by it, or any gross receipts tax due by it, before the first day of November of the year in which such tax is imposed, an additional amount of ten per centum as penalty shall be added to the said tax so due and unpaid and it shall be the duty of the Comptroller of the Treasury to add the same to the said account and the Comptroller shall place the bill for the entire amount of taxes, penalty and any interest that may be due, in the hands of the Attorney General for collection by suit in the name of the State, and the failure of any such corporation to pay such tax, interest and penalty shall constitute cause for forfeiture.

The provisions of this section shall apply to every partnership, individual or foreign corporation from which any tax may be due and payable to the Treasurer of the State of Maryland.