

ings as the length of its line in this State bears to the whole length of its line; and similar statements shall be made by each oil pipe line company, and each sleeping car, parlor car, express or transportation company, telephone or telegraph or cable company, so that the proportion of the said gross earnings of the said companies, respectively, accruing, coming from their business within this State, may be accurately ascertained, or said statement may be made in any other mode satisfactory to and required by the State Tax Commission; the said gross receipts taxes shall be due and payable at the treasury on or before the first day of July in each year. All the provisions and requirements of this section shall be in force and applied to all corporations of a like kind to those above enumerated which are doing business in this State, and which are incorporated by or under the laws of any other State, District, Territory or foreign country. Every unincorporated association, partnership or individual engaged in any one or more of the above specially enumerated branches of business in this State shall be subject to said gross receipts tax, and shall comply with all the provisions of this Article with reference thereto as fully as if such association, partnership or individual was a corporation.

168. It shall be the duty of each and every railroad company, telegraph company, cable company, express company, transportation company, oil or pipe line company, title-insurance company, electric light company and electric construction company, telephone, parlor car, sleeping car, safe deposit and trust company incorporated under any general or special act of this State and doing business in this State, on or before the fifteenth day of March in each and every year to make a report under oath of its president, treasurer or other proper officer, as of the first day of January preceding said fifteenth day of March, to the State Tax Commission showing its total receipts or revenues accruing from business done in this State for the year ending on the preceding thirty-first day of December, and it shall be the duty of the State Tax Commission to file such report in its office, and on or before the first day of June next, and on or before the first day of June in each and every year thereafter, to calculate the State tax due from such corporation or company on its gross receipts or revenues aforesaid for such year, and to transmit the amount of such State tax to the Comptroller of the Treasury, to be collected and received into the State treasury as other State taxes are received into the treasury of this State.

Approved April 13th, 1922.