

million dollars, there shall be an additional special franchise tax of sixty dollars; and

(g) If the amount of said capital stock is more than one million dollars and not greater than ten million dollars, there shall be an additional special franchise tax at the rate of one hundred dollars, for each additional million dollars or fractional part thereof, and on every five million dollars in excess of ten million dollars, the additional special franchise tax on such excess shall be at the rate of two hundred dollars for each five million dollars or fractional part thereof.

Every domestic corporation having capital stock and doing business in this State on the first day of January, 1936, which had no part of its capital stock issued, subscribed for or outstanding on the first day of January, 1936, shall pay for such franchise an additional tax of twenty dollars.

For the purpose of this section: (a) stock without par value shall be treated as if it were of the par value of one hundred dollars per share; and (b) the entire authorized capital stock of any corporation subject to the tax hereby imposed, as shown by the Charter, certificate of incorporation or any amendment thereof, shall be taken as issued, unless the corporation shall have filed with the State Tax Commission the affidavit required by Section 137 of this Article, on or before March 15, 1936, or if the corporation was not heretofore required to report under Section 137, on or before May 1, 1936; provided, however, if a proper report, under oath, as required by said Section 137, is filed within fifteen days from the date (as shown by the records of the State Tax Commission) of the mailing of a notification of the amount of such tax due, the special franchise tax imposed by this section which such corporation shall pay under the terms of this section shall be computed upon the amount of its actually issued, outstanding and/or subscribed for capital stock, plus an additional ten per centum (10%) of the amount of its issued, outstanding and/or subscribed for capital stock, said tax, however, not to exceed, in the aggregate, the amount of tax if calculated upon the entire authorized capital stock; and in the event that no part of the capital stock was issued, outstanding, or subscribed for, such corporation shall pay a special franchise tax of \$37.50.

The State Tax Commission, on or before the fifteenth day of May, 1936, shall ascertain and certify the amount of each such tax to the State Comptroller, who shall forthwith transmit to the corporations subject to the tax here-