

(b) If the amount of such capital is more than five hundred thousand dollars, and not more than five million dollars, then an additional amount equal to one-fifteenth of one per cent on the excess.

(c) If more than five million dollars, then an additional amount at the rate of ninety dollars for every one million dollars of such last named excess.

The State Tax Commission shall, on or before the fifteenth day of May 1936 ascertain the amount of capital employed in this State by each foreign corporation subject to the tax hereby imposed, and shall certify the same, with the amount of such tax due by the corporation, to the Comptroller of the Treasury, who shall at once transmit a bill for said tax to the corporation, and such tax shall be payable to the Treasurer without interest at any time on or before June 15, 1936, provided the bill is mailed on or before the fifteenth day of May 1936; and if the bill shall not be mailed until after the fifteenth day of May 1936, the same shall be payable without interest at any time within thirty days after the mailing of the bill. All special franchise taxes on foreign corporations imposed by this section not paid on or before June 15, 1936, or within thirty days from the mailing of the bill as above provided, shall thereafter bear interest at the rate of one per cent (1%) for each month or fraction of a month that the same shall remain unpaid; and if such tax shall not be paid before the first day of December 1936, if on that date thirty days shall have elapsed since the rendition of the bill, and if not, then at the expiration of such thirty-day period, a penalty of ten per centum (10%) on the amount thereof shall be added. If the franchise tax imposed by this section on any foreign corporation shall not be paid by the first day of December 1936, if on that date thirty days shall have elapsed since the rendition of a bill for such taxes by the Comptroller, and if not, then at the expiration of such thirty-day period, any and all defaulting foreign corporations shall forfeit the right to do business in this State until all such taxes due are paid, as well as any interest charge thereon, and in addition be subject to the penalty prescribed by Section 121 of Article 23 of the Annotated Code of Maryland.

SEC. 6. *And be it further enacted,* That a new section be and it is hereby added to Article 81 of the Code of Public General Laws of Maryland, (1935 Supplement), title "Revenue and Taxes," to be under sub-title "Tax on Toilet Arti-