

State Tax Commission shall transmit the copy of such agreement, duly certified by it, to the Clerk of the Circuit or Superior Court (according to the location of the principal office of the new or the surviving corporation, as the case may be), by whom the same shall be again recorded. For the purposes of the bonus tax, a merger effected pursuant to the provisions of this Section shall be deemed to be the equivalent of a consolidation of existing corporations to form a new corporation, and the surviving corporation shall be required to pay the bonus tax, if any, which would have been payable by it as a new corporation formed by consolidation.

(4) The State Tax Commission shall prepare a certificate or certificates of consolidation or of merger, as the case may be, giving the names of the corporations parties to the agreement, the name and the location of the principal office of the new or the surviving corporation, the date of the agreement and the time of the receipt of the same for record by the State Tax Commission. One of such certificates shall be transmitted by the Commission to the Clerk of the Circuit Court of each county in which the principal offices of the consolidating or merging corporations are located and of each county of this State in which any of said consolidating or merging corporations (other than the corporation surviving a merger) owns property the title to which could be affected by the recording of an instrument among the land records, as shown by the agreement, and if any of such corporations has its principal office or owns such property in the City of Baltimore, as shown by the agreement, one of such certificates shall be transmitted to the Clerk of the Superior Court of said city. Upon receipt of said certificate by a Clerk of a Circuit or Superior Court, the same shall be by him promptly recorded among the charter records, if it relates to the location of a principal office, and among the land records, if it relates to the ownership of property.

(5) At the time of receiving such agreement of consolidation or of merger, as the case may be, for record, the State Tax Commission shall collect recording fees of twenty dollars; six dollars of the fees so collected shall be paid by it to the Clerk of the Circuit or Superior Court to whom a copy of such agreement shall be transmitted for recording as aforesaid; and for the balance it shall account quarterly to the Comptroller and pay the same forthwith to the State Treasurer for the use of the State. In addition to any other recording fees required by law, the State Tax Commission shall, at the time of receiving the agreement