

of such service and a copy of the declaration, bill of complaint, or other action shall forthwith be sent by registered mail by the plaintiff or his attorney to the defendant corporation, and the defendant corporation's return receipt and the plaintiff's or his attorney's affidavit of compliance herewith shall be filed with the clerk of the court in which, or with the justice of the peace before whom, the said proceeding is pending. The time within which the defendant must plead, answer or otherwise reply shall be counted from the date of delivery noted upon said return receipt.

(2) The fee of two dollars paid by the plaintiff to the State Tax Commission at the time of service of process in accordance with the provisions of this Section shall be taxed in the costs of the proceeding. The State Tax Commission shall keep a record of all such processes which shall show the day and hour of service, and for all fees so paid to it, it shall account quarterly to the Comptroller and pay the same forthwith to the State Treasurer for the use of the State.

(3) The following form of notice to a defendant corporation shall be sufficient for the purposes of this Section:

To....., Defendant.
You are hereby notified that suit has been filed against you by....., Plaintiff, in the Court, State of Maryland (or before a Justice of the Peace in the election district of..... County, Maryland, or before the Justice of the Peace at large for said County or in the People's Court of Baltimore City) for the wrongs set forth in the copy of the declaration, bill of complaint or other action attached hereto; and that service of process upon you has been made by leaving a copy of such process in the office of the State Tax Commission of Maryland; and that you must plead, answer or otherwise reply to said declaration, bill of complaint or other action within the time provided by law, or else judgment or decree by default may be entered against you.

108. (1) If the communication by registered mail provided for in Section 107 of this Article shall be tendered by the United States postal service to the defendant corporation, and it shall refuse to accept the same, the plaintiff or his attorney may file, in lieu of the defendant corporation's return receipt, a sworn statement to the effect