

"Revenue and Taxes," sub-title "Gross Receipts Tax," fixing the date of maturity of gross receipts taxes, and regulating the payment of interest and penalties upon such taxes in arrears.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 95 of Article 81 of the 1929 Supplement to the Annotated Code of the Public General Laws of Maryland, entitled "Revenue and Taxes," sub-title "Gross Receipts Tax," be, and the same is hereby repealed and re-enacted, with amendments, so as to read as follows:

95. It shall be the duty of the Comptroller of the Treasury to receive such accounts of State taxes so transmitted to him by the State Tax Commission and forthwith to proceed to notify each such taxpayer of the amount of such State tax by transmitting by mail to the president, treasurer or other proper officer of such taxpayer, an account of such State taxes. The tax shall be payable without interest at any time on or before August first of such year, provided the account is mailed on or before July first; and if the account shall not be mailed until after July first, the same shall be payable without interest at any time within thirty days after the mailing of the account. All gross receipts taxes not paid on or before August first, or within thirty days after the mailing of the account, as above provided, shall thereafter bear interest at the rate of one-half of one per cent. for each month or fraction of a month; and if such tax be not paid before the first day of December following a penalty of five per cent. on the amount thereof shall be added.

SEC. 2. *And be it further enacted,* That this Act shall take effect on June 1st, 1931.

Approved April 17, 1931.

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## CHAPTER 262.

AN ACT to repeal and re-enact with amendments Sections 136 and 138 of Article 81 of the 1929 Supplement to the Annotated Code of the Public General Laws of Maryland, entitled "Revenue and Taxes," sub-title "Tax on Franchise to be a Corporation," fixing the date of maturity of corporation