

tive collectors for insolvencies and removals and for refunds of taxes made in accordance with the provisions of law.

188. No appeal to the State Tax Commission from the County Commissioners or the Appeal Tax Court, and no appeal from the State Tax Commission to a Circuit Court, or from a Circuit Court to the Court of Appeals, shall stay or in any manner affect the collection or enforcement of the assessment or classification complained of; but upon the final determination of any such appeal any money paid in excess of the amount properly chargeable under such determination, shall be refunded with interest by the collector to whom such excess payment was made, out of any local tax funds in his hands, for the refund of local taxes, and out of any State funds in his hands, for the refund of State taxes.

SEC. 15. *And be it further enacted*, That Section 94 of Article 81 of the Annotated Code of Maryland (1935 Supplement) be and the same is hereby repealed.

SEC. 16. *And be it further enacted*, That Section 180 of Article 81 of the Annotated Code of Maryland (1935 Supplement) be and the same is hereby repealed and re-enacted with amendments so as to read as follows:

180. If any foreign corporations qualified or licensed to do business in this State shall fail to file with the State Tax Commission any report required by law within the time required by law and for thirty days after a demand therefor in writing by the State Tax Commission, it shall forthwith, upon fifteen days notice in writing from the Commission to that effect and without the necessity of any judgment or decree of ouster, forfeit all right to do intrastate business in this State and shall be in all respects subject to the same penalties, rules and legal provisions as if it had never been qualified or licensed to do business in this State; provided that the State Tax Commission for good cause shown may excuse any reasonable delay.

SEC. 17. *And be it further enacted*, That Section 181 of Article 81 of the Annotated Code of Maryland (1935 Supplement) be and the same is hereby repealed.

SEC. 17½. *And be it further enacted*, That Section 187 of Article 81 of the Annotated Code of Maryland (1935 Supplement) be and the same is hereby repealed and re-enacted with amendments so as to read as follows:

187. The appeal from the State Tax Commission provided for in Section 186(b) shall be taken within thirty