

revival fee of \$25.00, and the filing of all annual reports which should have been filed by the corporation if its charter had not been forfeited, and upon being satisfied, and not before, that all State and local taxes (other than taxes on real estate) and interest and penalties due by the corporation, irrespective of any period of limitation otherwise prescribed by law affecting the collection of any part of such taxes, and an amount equal to all State and local taxes (other than taxes on real estate) and interest and penalties which, irrespective of any period of limitation otherwise prescribed by law affecting the collection of any part of such taxes, would have been payable by the corporation if its charter had not been forfeited, have been paid, shall receive the same for record and indorse thereon the date and time of such receipt and promptly record the same, together with the indorsements thereon, as in the case of a certificate of incorporation. The recording by the Department of the articles of revival shall be conclusive evidence of the payment of the fees and taxes required to be paid, of the filing of the reports required to be filed and of the revival of the charter of the corporation, except in a direct proceeding by the State, county or city entitled to such taxes. After the recording by it of such articles of revival the Department shall transmit the copy thereof, duly certified by it, to the Clerk of the Circuit Court or Superior Court (according to the location of the principal office of the corporation), by whom the same shall be again recorded. One-quarter of the recording fees collected shall be paid by the Department for recording such articles of revival to the Clerk of the Circuit or Superior Court, to whom the same are transmitted, and for the balance and for the revival fee it shall account monthly to the Comptroller and pay the same forthwith to the Treasurer for the use of the State. A duly certified copy of the articles of revival from the records of the Department or the Clerk of the Circuit or Superior Court shall be evidence of the revival of the charter of the corporation and of its right to exercise the powers contained in its charter.

SEC. 12. *And be it further enacted*, That a new section be and the same is hereby added to Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Forfeiture of Corporate Charters for Non-Payment of Taxes", said new section to follow immediately after Section 152 of said Article, to be known as Section 152½, and to read as follows:

152½. Any person who shall transact business in the name of or for the account of a corporation whose charter has been forfeited and not been revived, knowing the same to be forfeited, shall be guilty of a misdemeanor, and upon conviction