

against such person, and may be collected from such person by the Comptroller by suit or otherwise in the same manner as taxes. The Department shall have power on good cause shown to it to abate or reduce any penalty imposed as aforesaid, and in that event the Department shall forthwith notify the Comptroller of such abatement or reduction, and only the balance, if any, of the penalties remaining after such abatement or reduction shall be collected as aforesaid.

189. If any foreign corporation qualified or licensed to do business in this State shall fail to file with the Department any report required by law within the time required by law and for thirty days after a demand therefor in writing by the Department, it shall forthwith, upon fifteen days notice in writing from the Department 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 Department for good cause shown may excuse any reasonable delay. Such demand and such notice shall be addressed to such corporation at its mailing address, if it has a mailing address on file with the Department, or, if it has not a mailing address on file with the Department, addressed to it in care of the Secretary of State or the corresponding official of the State or place under the statute or common law of which it was formed or is existing, if known to the Department.

SEC. 16. *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 "Income Tax", said new section to follow immediately after Section 223(k), to be known as Section 223(1), and to read as follows:

223(1). Amounts received by corporations or non-resident individuals from interest and dividends on intangible personal property to the extent that the same are included within the definition of investment income under this sub-title, except interest received in the conduct of business by foreign building and loan associations.

SEC. 17. *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 "Income Tax", said new sections to follow immediately after Section 232 of said Article, to be known as Section 232½, and to read as follows: