

ties where the distilled spirits are situated, and all distilled spirits upon the valuation and return so made shall be subject to State, city and county taxation to the distiller, warehouseman or custodian, as the case may be, as all other personal property located within the bounds of the State, city or county. The Bureau of Assessment of Baltimore City and the Board of County Commissioners of each county shall immediately certify the valuation so certified to them, to the collector of Baltimore and of their counties, respectively, either by way of inclusion in the tax rolls provided for in Section 44 of this Article, or otherwise.

152(a) If any domestic corporation shall refuse or neglect to pay to the State, or the proper officers thereof, any franchise tax, any gross receipts tax, or any other State tax due by it, except taxes collectible locally, for a space of nine months from the first day of January next after the expiration of the calendar year during which said taxes become due and payable, or if any domestic corporation shall refuse or neglect to file an annual report with the Department for a space of nine months from the first day of January next after the expiration of the calendar year in which such report was required to be filed under the provisions of this Article, it shall be the duty of the Comptroller of the State to certify immediately thereafter to the Governor a list of all such corporations failing to pay State taxes due by them, and it shall be the duty of the Department to certify immediately thereafter to the Governor a list of all such corporations failing to file annual reports required to be filed by them, and the Governor shall forthwith issue and publish his proclamation declaring under this section that the charters of such corporations shall be repealed, annulled and forfeited, and that the powers conferred by law upon such corporations shall be inoperative, null and void, upon the expiration of sixty days from the date of the first publication of such proclamation, unless all such taxes, together with all interest and penalties due thereon, are paid, and such report is filed, before the expiration of said sixty days. The Governor shall cause said proclamation to be published in at least three daily newspapers of general circulation published in the State, including at least one daily newspaper published in Baltimore City, once a week for four successive weeks. Within ten days after the first publication of said proclamation, the Department shall cause a notice thereof to be mailed to each corporation named therein, addressed to it at its mailing address, if it has a mailing address on file with the Department, or, if it has not a