

(b) In the case of a railroad corporation incorporated under the laws of this State and under the laws of one or more other states, the annual tax for its franchise to be a corporation shall be based upon such proportion of its capital as the all track mileage of such railroad within this State bears to the all track mileage of such railroad within and without this State.

(c) The word "capital" as used in this section means the issued capital stock plus paid in or capital surplus by whatever name called, as of the thirty-first day of December in each year in the case of a corporation keeping its books on a calendar year basis, and as of the last day of its fiscal year other than the calendar year.

(d) Every domestic building, savings and loan or homestead association, every savings bank, as defined in Section 128 of this article, and every credit union shall pay annually for the use of the State, in addition to any other tax imposed by law, a tax of \$10 for its franchise to be a corporation.】

【198.

(a) Every domestic corporation subject to the annual franchise tax imposed by Section 197 shall file with the State Department of Assessments and Taxation an annual franchise tax report which shall be in such form, and be verified in such manner, and contain such information as may be prescribed by regulations of the State Department of Assessments and Taxation. Such report shall be filed on or before the fifteenth day of April in each and every year and as of the preceding thirty-first day of December in the case of a corporation keeping its books on a calendar year basis, or a corporation not required to file an income tax return under this article, and on or before the fifteenth day of the fourth month after the close of its fiscal year and as of the last day of its fiscal year in the case of a corporation keeping its books on the basis of a fiscal year other than the calendar year, and required to file an income tax return under this article. Such annual report shall be filed on the basis of the same fiscal or calendar year as is used by such corporation for income tax returns under this article, and such calendar year basis may be changed to a fiscal year basis, or a fiscal year basis changed to a calendar year basis, or one fiscal year basis changed to another fiscal year basis, only in accordance with regulations of the State Department of Assessments and Taxation.

(b) The annual franchise tax imposed by Section 197, as the same shall appear from the face of the report herein required to be filed, shall be paid to the State Department of Assessments and Taxation at the time fixed for the filing of such report. If such tax is not paid when the report is required to be filed the corporation liable for such tax shall pay as a penalty, in addition to the amount of such tax, such additional tax as may be required by the State Department of Assessments and Taxation not exceeding ten percent of such amount plus one half of one percent for each month or fraction of a month the franchise tax or additional tax remains unpaid. In the event additional amounts are found to be due after the report has been filed, such amounts shall be subject to interest at six percent per annum from the date the report was required to be filed until payment is actually made to the State Department of Assessments and Taxation.】