

3-503.

(a) (1) Except with respect to a tax collectable locally, immediately after September 30 of each year, the State Comptroller shall certify to the [Governor] DEPARTMENT a list of every Maryland corporation which has not paid a tax due by it before October 1 of the year after the tax became due.

(2) When he certifies the list to the [Governor] DEPARTMENT, the Comptroller shall mail to each listed corporation, at its address as it appears on his records, a notice that its charter will be repealed, annulled, and forfeited unless all taxes, interest, and penalties due by it are paid.

(3) The mailing of the notice is sufficient, and the failure of any corporation to receive the notice mailed to it does not affect the repeal, annulment, and forfeiture of its charter.

(b) Immediately after September 30 of each year, the Department shall certify [to the Governor] a list of every Maryland corporation which has not filed an annual report with the Department as required by law or has not paid franchise or gross receipts taxes before October 1 of the year after the report was required to be filed or the taxes were due.

(c) [When he receives the lists,] AFTER THE LISTS ARE CERTIFIED, the [Governor] DEPARTMENT shall issue a proclamation declaring that the charters of the corporations are repealed, annulled, and forfeited, and the powers conferred by law on the corporations are inoperative, null, and void as of the date of the first publication of the proclamation, without proceedings of any kind either at law or in equity.

3-504.

(a) (1) [The Governor shall publish his proclamation once a week for four successive weeks in at least three daily newspapers of general circulation published in the State, including at least one published in Baltimore City.] THE DEPARTMENT SHALL PUBLISH ITS PROCLAMATION TWICE IN AT LEAST 3 DAILY NEWSPAPERS OF GENERAL CIRCULATION PUBLISHED IN THE STATE, INCLUDING AT LEAST 1 PUBLISHED IN BALTIMORE CITY. THE SECOND PUBLICATION SHALL SUCCEED THE FIRST BY APPROXIMATELY 30 DAYS.

(2) Within ten days after the first publication, the Department shall mail notice of the proclamation to each corporation named in it. The notice shall be addressed to the corporation at its mailing address on file with the Department or, if none, at any other address appearing on the records of the Department.

(b) (1) A corporation which pays all taxes, interest, and penalties due, files the annual report due, or both, as the case