

The State Tax Commission has charge of the qualification and or registration of foreign corporations doing business in Maryland. In addition to collecting an annual filing fee, and accounting monthly for all such collections to the Treasurer, Chapter 387 of the Acts of 1939 requires the Commission, beginning with the year 1940, to assess the tangible personal property of foreign corporations and distribute the assessment to the localities in which the property is located. This law transfers the jurisdiction to tax such property from the local taxing authorities to the State Tax Commission. Charters and amendments to charters of domestic corporations are filed with, and recorded and approved by, the Commission. In its jurisdiction over foreign corporations the Commission succeeds the Secretary of State; while in passing on appeals from assessments locally made, and on certificates of incorporation, it exercises functions formerly performed by the courts.

Under the income tax law, the Commission was given appellate jurisdiction to hear all appeals from the final action of the Comptroller. The determination of the Commission is *prima facie* evidence of the amount of the tax due, but an appeal to the courts lies from the finding of the Commission in the manner now provided for on appeals from said Commission in the exercise of its appellate jurisdiction and the provisions of Section 188 of Article 81 of the Code are made applicable.

The State Tax Commission is composed of three members, appointed by the Governor for terms of six years, one of the terms expiring every two years. One member must be a resident of the Eastern Shore, one a resident of Baltimore City and the other a resident of one of the Western Shore counties. "Not more than two of said Commissioners shall be of the same political party, and each of them shall be a taxpayer and qualified voter of this State."

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#### SUPERVISORS OF ASSESSMENTS

Somerville Nicholson.....	Allegany
George T. Cromwell.....	Anne Arundel
Robert L. Mainen.....	Baltimore City
Howard E. Burkhardt.....	Baltimore
Russell H. Owings.....	Calvert
A. Irvin Brumbaugh.....	Caroline
Harry Auldon Dobson.....	Carroll
Richard T. Boyle.....	Cecil
Edward G. Edelen.....	Charles
Calvin Spedden.....	Dorchester
A. Lamar Barrick.....	Frederick
Richard C. McComas.....	Garrett
Samuel L. Fyle.....	Harford
William F. Myerly.....	Howard
Conlyn E. Noland.....	Kent
Wilton T. Allen.....	Montgomery
Thomas W. Baxter.....	Prince George's
Harry C. Reynolds.....	Queen Anne's
George L. Lawrence.....	St. Mary's
John E. Holland.....	Somerset
Julian Trippe.....	Talbot
Guy G. Gantz.....	Washington
George S. Johnson.....	Wicomico
Philip C. Dennis.....	Worcester