

Comptroller authorized to examine officers upon oath.

SEC. 4. *And be it further enacted,* That the Comptroller of the Treasury be and he is hereby authorized and empowered to examine upon oath any officer of any railroad company in this State, touching the gross receipts or revenues of said railroad company, and any such officer refusing to be sworn or to testify his information, shall be guilty of a misdemeanor, and upon indictment and conviction thereof in any court of this State having jurisdiction, shall for every offence be fined not less than one hundred dollars, nor more than five hundred dollars, in the discretion of the court.

Failure or neglect of company to pay.

SEC. 5. *And be it further enacted,* That if any such railroad company, from whom taxes shall be due and payable on their gross receipts as aforesaid, shall fail or neglect to pay the same to the Treasurer of the State for the space of one month after the same shall be due and payable as aforesaid, said company shall, for such offence, forfeit and pay to the State of Maryland an additional amount of ten per centum as penalty or damages to be added to the said taxes so due and unpaid, and it shall be the duty of the Comptroller to add the same to the said account, and forthwith to make out said account and certify the same under the seal of his office to the State's Attorney of the county where the principal office of such company is located, or to the State's Attorney of the City of Baltimore, if such principal office be located in said city; and it shall be the duty of the said State's Attorney forthwith to bring suit, by action of debt in the name of the State of Maryland, against such company in the Circuit Court of the county or the Superior Court of Baltimore city, as the case may be, and the said suit shall stand for trial at the first term after service of the writ shall have been made on said company, and service of the writ aforesaid on any officer, agent, or employee of such railroad company shall be deemed and taken as sufficient service on on said company.

Ten per centum to be added.

Institute suit.

Failure to appear.

SEC. 6. *And be it further enacted,* That if upon the return of the writ issued against such railroad company, and the said company being duly summoned as aforesaid, such company shall fail to appear by attor-