

This section held to provide for the giving of notice of the assessment for taxation of property held by a guardian. *Baldwin v. State*, 89 Md. 600.

Cited but not construed in Baltimore, etc., *Ry. Co. v. Wicomico County*, 93 Md. 118. (And see *Wicomico County v. Bancroft*, 203 U. S. 117).

See sections 15, 16 and 17 and notes to sections 17, 158 and 204.

Tax on Gross Receipts of Certain Corporations.

1904, art. 81, sec. 164. 1888, art. 81, sec. 146 and 153. 1872, ch. 234. 1874, ch. 408. 1880, ch. 559. 1896, ch. 120, sec. 146. 1906, ch. 712.

167. A state tax or a franchise tax is hereby levied annually upon the gross receipts of all railroad companies whose roads are worked by steam power, incorporated by or under the authority of this State or any other State, territory, District of Columbia or foreign country, and doing business in this State, such state tax being as follows, to wit: One and one-quarter per centum on the first \$1,000 per mile of gross earnings, or on the total earnings if they are less than \$1,000 per mile, and two per centum on all gross earnings above \$1,000 and up to \$2,000 per mile; and when the earnings exceed \$2,000 per mile two and one-half per centum on all earnings above that sum; a state tax, as a franchise tax of two and one-half per centum upon the gross receipts or earnings of every telegraph or cable, express or transportation, parlor car, sleeping car, safe deposit and trust company, incorporated under any general or special law of this State, and doing business therein; a state tax as a franchise tax of two per centum is hereby levied annually upon the gross receipts or earnings of all telephone and oil pipe line companies, and all guarantee and fidelity companies, title insurance companies incorporated under any general or special law of this State, and doing business therein; and a state tax as a franchise tax of one per centum upon the annual gross receipts or earnings of all electric light companies incorporated under any general or special law of this State, and doing business therein; and a state tax as a franchise tax of one and one-half per centum upon the annual gross receipts of earnings of all electric, construction and gas companies incorporated under any general or special law of this State, and doing business therein; and every guano, phosphate or fertilizer company incorporated by or under the laws of any other State, territory, District of Columbia or foreign country, and doing business in this State; if any such railroad company has part of its road in this State and part thereof in another State or States, such company shall return a statement of its gross receipts over its whole line of road, together with a statement of the whole length of its line and the length of its line in this State, and such company shall pay to the State at the said rates hereinbefore prescribed upon such proportion of its gross earnings as the length of its line in this State bears to the whole length of its line; and similar statements shall be made by each oil pipe line company, and each sleeping car, parlor car, express or transportation company, telephone or telegraph or cable company so that the proportion of the said gross earnings of the said companies, respectively, accruing coming from their business within this State, may be accurately ascertained, or said statement may be made in any other mode satisfactory to