

1904, art. 81, sec. 179. 1890. ch. 608, sec. 8.

**183.** When the state tax commissioner shall have ascertained the amount of the gross receipts of any such foreign corporation doing business in this State, and the amount of state tax on the same, he shall on or before the first day of June in each year cause an account of the same to be filed or placed in the office of the comptroller of the treasury, and the comptroller of the treasury shall proceed at once to notify the president, treasurer or other officer or agent of such foreign corporation doing business in this State, of the amount of state tax due from such corporation, by transmitting to such president, treasurer or other proper officer or agent of such foreign corporation, an account of the state taxes due from such foreign corporation, by mail under cover having thereon a proper postage stamp, and plainly directed to such president, treasurer or other officer or agent of such foreign corporation; and shall note in a book the date of placing in the mail the envelope or cover containing such account; if no appeal be taken within thirty days from such transmission the said assessment shall be final; but any such corporation may, within thirty days from such notification, appeal from such assessment to the comptroller of the treasury and state treasurer, stating in such appeal the reasons and grounds of such appeal, and said comptroller and treasurer shall consider the same, and if after full hearing the said comptroller and treasurer shall both be of opinion that such assessment and ascertainment so made by said state tax commissioner is erroneous and ought to be changed, they shall change the same accordingly, and the assessment so agreed upon by the comptroller and treasurer shall be final; but if either the comptroller or treasurer shall agree with the state tax commissioner as to the correctness of the assessment and ascertainment so made by him, then such appeal shall be dismissed and the original assessment and ascertainment shall be and remain as the true assessment and ascertainment of such gross receipts and the state tax on the same for said year.

*Cf.* sec. 171.

*Ibid.* sec. 180. 1890, ch. 608, sec. 9.

**184.** If any such corporation or company shall neglect or refuse to pay to the state treasurer the tax imposed by this article for the space of sixty days after the amount of such tax has been so finally ascertained and determined and has been so transmitted by mail to its president or other officer as directed in this article, such corporation shall for such offense forfeit and pay to the State 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, and to cause suit to be brought for said tax in the circuit court for the county where the principal office of the said corporation in this State is located or in the superior court of Baltimore city if such principal office be located in said city, and the said suit shall stand for trial at the first term after