

said Article 81, §§ 277 and 278 aforesaid] TITLE 12 OF THE TAX - PROPERTY ARTICLE. If a statement is to be recorded in the land records, such statement must state conspicuously at its top "To Be Recorded in the Land Records" and any such statement tendered for filing in Baltimore City or in any county where a block system is maintained for recording papers among the land records shall contain in the description of the real estate the house number and street, if there be any, or the block reference. Statements other than those to be recorded in the land records shall be recorded in a well-bound book or books to be styled "Financing Records" and indexed in a book or books to be styled "Index of Financing Records".

Article - Corporations and Associations

3-520.

(a) If the period of existence of a corporation is limited by its charter, the corporation shall comply with the following conditions before the period of its existence expires:

(1) All taxes not barred by limitations and payable by the corporation to the Department, including taxes billed at the current rate under [Article 81, § 49A of the Code] § 10-206 OF THE TAX - PROPERTY ARTICLE, shall be paid or provided for in a manner satisfactory to the Department; and

(2) Certificates of the Comptroller and of each collector of taxes on the list supplied by the Department, as provided in subsection (c) of this section, stating that all taxes not barred by limitations which are [levied] IMPOSED on assessments made by the Department and billed by and payable to them by the corporation, including taxes billed for the year in which expiration of existence is to occur, shall be paid or provided for in a manner satisfactory to them.

5-118.

(d) Failure to file the report within the time required shall be punished in accordance with the provisions relating to penalties for failure to [file] SUBMIT a report under [Article 81, § 252 of the Code] § 14-704 OF THE TAX - PROPERTY ARTICLE.

7-302.

(a) (1) If a foreign corporation does any intrastate, interstate, or foreign business in this State without qualifying or registering as required by Subtitle 2 of this title, the Department shall impose a penalty of \$200 on the corporation.

(2) This penalty [shall be collected and] may be reduced or abated under [the procedures of Article 81, § 252 of the Code] § 14-704 OF THE TAX - PROPERTY ARTICLE [which relate to the penalty for failure to file reports with the Department].