93.

A certificate held to be in substantial compliance with this section and admissible in evidence without the introduction of the papers filed with the secretary of state from which the certificate is made; the fact that the certificate was dated after the filing of a plea setting up a failure to comply with this section, held immaterial. Strasbaugh *v.* Sanitary Can Co., 127 Md. 637.

See notes to section 92.

94.

See notes to section 93.

1908, ch. 240, sec. 70. 1918, ch. 469, sec. 2.

95. Every foreign corporation, except railroad companies, telegraph or cable companies, express or transportation companies, oil or pipe line companies, title insurance companies, electric light or gas companies, electric construction companies, telephone companies, parlor-car or sleeping-car companies, safe deposit companies, trust companies, national banks, life, fire, marine, casualty and other insurance companies, and guarantee and fidelity companies, or any corporation paying a gross receipts tax which maintains an office and regularly exercises its franchises in this State, shall at the time of filing its annual certificate, to wit, before the first day of April in every year, pay to the state treasurer for the use of the State a franchise tax for such year at the following rate, that is to say, the sum of twenty-five dollars for every full fifty thousand dollars of capital employed by it in this State up to five hundred thousand dollars—but in no case less than twenty-five dollars; if the amount of such capital is more than five hundred thousand dollars, and not more than five million dollars, then an additional amount equal to one-fortieth of one per cent. on the excess; and if more than five million dollars, then an additional amount at the rate of thirty dollars for every million dollars of such last named excess.

Miscellaneous Provisions.

1916, ch. 596, sec. 99A.

99A. Any acknowledgment or affidavit required by this Article may be made before any notary public or other officer competent to take acknowledgments of deeds for land situated anywhere in this State. If such acknowledgment or affidavit be made before a justice of the peace, his official character shall be certified to by the clerk of the Circuit or Superior Court under his official seal.

1916, ch. 596, sec. 99B.

99B. No charter or other paper, which is not in conformity with law, shall be received by the State Tax Commission for record.