

## LAWS OF MARYLAND.

## CHAPTER 491.

**Balto. City.** AN ACT to refund to John S. Berry, executor, a certain sum of money erroneously paid by him to Isaac P. Cook, the late Register of Wills for Baltimore City, as collateral inheritance tax.

**Preamble.** WHEREAS, John S. Berry, executor of the last will of John S. Berry, paid a collateral inheritance tax of two and one-half per centum on twenty-one thousand two hundred and six dollars and forty-eight cents, to wit: The sum of five hundred and thirty dollars and sixteen cents on the distributive share of Emily H. Berry in the estate of John W. Berry, deceased, to Isaac P. Cook, the then Register of Wills for Baltimore City, for the use of the State of Maryland, when, as a matter of fact, the share of the said Emily H. Berry was not subject to such collateral inheritance tax, she being a granddaughter and a lineal descendant of said John W. Berry, and not a collateral, as in the Act of the General Assembly of Maryland of eighteen hundred and forty-four, Chapter two hundred and thirty-seven, provided which distributive share was, therefore, exempt from said tax, and the payment, therefore, erroneously made.

**Refund a sum of money to John S. Berry.** SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the Comptroller be and he is hereby authorized and directed to draw his warrant upon the Treasurer of the State for the sum of five hundred and nineteen dollars and fifty-six cents, in favor of John S. Berry, executor, being the amount of taxes erroneously paid, as before mentioned in the preamble of this Act, the same having been recommended by the Comptroller of the Treasury.

SEC. 2. *And be it enacted,* That this Act shall take effect from the date of its passage.

Approved April 7, 1900.

## CHAPTER 492.

AN ACT to incorporate the Hagerstown Trust and Deposit Company.

**Hagerstown Trust and Deposit Co. Incorporated.** SECTION 1. *Be it enacted by the General Assembly of Maryland,* That William Kealhofer, Norman B. Scott, Jr., John W. Stonebraker, Alexander Neill, Samuel H. Long, Buchanan Schley, Edward W. Mealey, William F. Stonebraker, Norman C. McPherson, Wilfred H. McCardell, Samuel B. Loose and