

tor elects to take less than five per cent. commissions (as he may do) the said tax shall be charged only on the commissions he shall elect to take.

108. Every executor or administrator shall pay said tax to the Register of Wills of the proper county or city, on the passage of his accounts; and on failure to do so within thirty days thereafter, the Register shall notify the State's Attorney of the city or county, who shall thereupon put the bond of such executor or administrator in suit for the use of the State; and the said bond shall be liable therefor as for any other default of the principal obligor.

109. Upon payment to the Register, he shall give to the executor or administrator duplicate receipts, one of which shall be forwarded by him to the Treasurer, to be by him preserved, and copies thereof shall be evidence in suits upon the bonds of the Register signing the same.

110. The Orphans' Court, in fixing the commissions of executors and administrators, shall make no allowance for the tax hereby imposed, it being hereby intended that said tax shall be paid out of said commissions, and not by the estates of the deceased.

111. If any person, being a resident of any other State, district, or territory of the United States, or of any foreign country, shall die possessed of or entitled to any of the public stocks or debt created or issued upon the credit of this State, or of the stock or debt created or issued upon the credit of the city of Baltimore, or of the capital stock of any joint stock company incorporated by the authority of this State, his right or title thereto shall devolve on his executor or administrator, duly constituted and appointed as such by the law of the State, district, territory, or country, wherein he may have resided at the time of his death, in the same manner as if the said executor or administrator had been duly constituted and appointed as such, by the proper authority in this State.

112. Nothing contained in the preceding section shall deprive the courts of this State of their authority to grant administration on the estate of such deceased person, and the right of a person so appointed shall be preferred to the right of the foreign executor or administrator; *Provided*, the notice of the claim of