

the domestic executor or administrator to such stock be given to the proper officer having charge of the stock book wherein such stock is entered, and having authority to make or allow a transfer thereof before any sale or transfer thereof has actually been made by the foreign executor or administrator; *And provided further*, that administration shall not be granted to any one in this State, except the next of kin, residuary legatee, or a creditor who shall make oath to and exhibit the vouchers of his claim before obtaining administration.

113. No such foreign executor or administrator shall be authorized to transfer any such stock, until after he shall have given at least one month's notice by advertisement published twice a week for four weeks in two daily newspapers of the city of Baltimore, stating therein the death of his testator or intestate, and the amount and description of stock designated to be transferred.

114. The provisions of this article imposing a tax on commissions of domestic executors or administrators, shall extend to such foreign executors or administrators, and the Orphans' Court of the county or city in which the stock transferred is situated, shall fix the commissions of such foreign executor or administrator, who shall thereupon pay the tax thereon to the register of such county or city.

#### TAX ON COMMISSIONS OF TRUSTEES AND RECEIVERS.

115. All commissions allowed to trustees or receivers by the courts of equity of this State, and all commissions to trustees appointed by deed or other instrument, whether such commission be fixed by the deed or instrument, or by a court of equity administering the trust, shall be subject to a tax for the use of the State of one-tenth part of the sum so allowed, to be taxed by the auditor of the court in which such commissions shall be allowed, or such trust administered, in auditing the accounts of said trustees or receivers.

116. Every trustee to whom any estate, real, personal or mixed, shall be limited or conveyed for the benefit of creditors or to be sold for any other purpose, shall file with the clerk of the court in which the deed or instrument creating the trust may be first recorded, a bond, in such penalty as the clerk may prescribe, being as nearly as can be ascertained, double the amount of the