

121. If any trustee shall fail to make report to the court as required by the preceding section, the clerk shall issue a summons commanding him to appear before the court at the next ensuing term to make such report, and if the summons is returned served, and the trustee shall fail to appear and report, an attachment shall issue to compel an appearance, upon which similar proceeding shall be had as in other cases.

122. The tax hereby imposed upon trustees and receivers, shall be paid to the clerk of the court in which the bond of such trustee or receiver is filed, and on failure of the trustee or receiver to pay such tax within thirty days after the account reported by the auditor has been finally ratified and confirmed, or the report mentioned in the preceding section has been filed, the clerk shall give notice to the State's Attorney of the county or city, who shall put the bond of such trustee or receiver in suit for the use of the State, and the said bond shall be liable therefor.

123. Upon such payment, the clerk shall give to the trustee or receiver duplicate receipts, one of which shall be forwarded by him to the Treasurer, to be by him preserved, and copies whereof shall be evidence in suits upon the bond of the clerk signing the same.

TAX ON COLLATERAL INHERITANCES, DISTRIBUTIVE SHARES AND LEGACIES.

124. All estates, real, personal and mixed, money, public and private securities for money of every kind passing from any person who may die seized and possessed thereof, being in this State, or any part of such estate or estates, money or securities, or interest therein transferred by deed, grant, bargain, gift or sale, made or intended to take effect in possession after the death of the grantor, bargainor, deviser or donor, to any person or persons, bodies politic or corporate, in trust or otherwise, other than to or for the use of the father, mother, wife, children, and lineal descendants of the grantor, bargainor, deviser, donor or intestate, shall be subject to a tax of two and one half per centum on every hundred dollars of the clear value of such estates money or securities; and all executors and administrators, shall only be discharged from liability for the amount of such tax, the payment of which they may be charged with by paying the same for the use of this State, as hereinafter di-