

terest of five per centum, shall be assessed at eighty-five dollars in the hundred, so much thereof as bears an interest of four-and-a-half per centum at eighty dollars in the hundred, and so much thereof as bears an interest of three per centum at sixty-four dollars in the hundred, which assessment shall be made by the Treasurer at the times prescribed in the next succeeding section, for the payment of said taxes.

SEC. 96. The said tax shall be collected by the Treasurer, retaining it out of the interest falling due on the first day of July in each year, in the said portion of the public debt. Tax shall be collected.

SEC. 97. The public debt of this State, stock loans of the City of Baltimore, the capital stock and bonds, certificates or other evidences of debt, bearing interest, issued by incorporated companies or institutions of this State, shall be excluded from the assessment in the several counties and City of Baltimore, so far as relates to the State tax, the payment of said tax thereon being hereinbefore provided for. Excluded

SEC. 98. All commissions allowed to executors or administrators by the orphans' courts of this State, shall be subject to a tax, for the benefit of the State, of one-tenth part of the sum so allowed; and when a legacy is left to an executor by way of compensation, such legacy shall be reckoned in the commissions fixed by the court. Commissions to be taxed

SEC. 99. The several orphans' courts shall fix the commissions of executors within twelve months from the grant of administration, and in all subsequent accounts wherein executors shall charge themselves with further assets, and they shall fix such commissions in all cases in which letters of administration have been or may hereafter be granted, whether commissions are claimed by the executors or not, and all commissions so fixed, shall be subject to the tax imposed by the foregoing section. Shall fix the commissions.

SEC. 100. 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 Shall pay said tax.