

quire of the person making the application, whether he knows or believes that there is any real estate of the decedent liable to the collateral inheritance tax, and the answer of such applicant shall be given on oath if the court or register requires it.

SEC. 134. The register of wills shall give to the person paying the collateral inheritance tax imposed by this article, duplicate receipts for said tax, one of which shall be forwarded by said person to the Treasurer, to be by him preserved, and copies thereof shall be evidence in suits upon the bond of said register.

Duplicate receipts.

SEC. 135. It shall be the duty of the several clerks and the several registers of wills in this State, to account with, upon oath, and pay to the Treasurer on the first Monday of March, June, September and December, in each and every year, all sums of money received by them respectively, for which they shall be allowed a commission of five per centum upon the amount so paid over.

To account on oath

SEC. 136. If any of the said clerks or registers shall fail to account and pay over as required in the last preceding section, the Comptroller shall, in thirty days thereafter, give notice thereof to the State's Attorney for the county or city, whose duty it shall be to put the bond of such clerk or register in suit for the use of the State, in which suit a recovery shall be had for the amount appearing to be due, with interest at the rate of ten per cent. per annum from the date or dates when the same was payable as aforesaid, which recovery shall be evidence of misbehavior, and upon conviction thereof, the said clerk or register shall be removed from office, which shall thereupon be filled as prescribed by the Constitution, and such failure on the part of any clerk or register, shall amount to a forfeiture of the commission to which he would otherwise be entitled.

Shall fail to account.

SEC. 137. All lands and tenements belonging to any person indebted to this State, after the commencement of suit against him, shall be liable to execution on any judgment or decree which may be rendered against him in such suit, in whatsoever hands or possession the said lands or tenements may be found.

Liable to execution