

of the Treasury shall levy the same State taxes on the shares of the capital stock of all banks, State and National, and other incorporated institutions and companies of this State, the shares of whose capital stock are liable by law to assessment and taxation.

The act of 1906, chapter 404, was not in terms an amendment of section 153, but of this section. Meaning of the word "levy." The act of 1906, chapter 404, vested no power in the comptroller to determine the amount or rate of the tax, nor did it give him any function to perform in the way of valuing the stock—that is, assessing or valuing it for taxation. Hence the function of the comptroller, under the act of 1906, was fully performed when he entered upon his books the number of shares liable to taxation, the name of the corporation, the rate of taxation, and extended the amount of the tax. See note to section 153. *Union Trust Co. v. State*, 116 Md. 372.

See notes to this section (as it stood in 1911) in volume 2 of the Annotated Code.

Sales by Collectors.

53.

If the taxes have in fact been paid prior to the levy and sale, the whole proceedings of the collector are null and void, and the purchaser gets no title; the proceedings may be attacked collaterally. *Mullen v. Brydon*, 117 Md. 559.

Bonus Tax.

100.

See article 23, section 88A, *et seq.*

Tax on Commissions of Executors and Administrators.

115.

To the second note to section 115 on page 1845 of volume 2 of the Annotated Code, add the case of *Beachley v. Estate of Ballinger*, 119 Md. 157.

116.

See note to section 115.

Collateral Inheritance Tax.

120.

A charge of a collateral inheritance tax against the life interest of the testator's widow, held to be at variance with this section. *Hagerstown Trust Co. v. Ex. of Mealey*, 119 Md. 230.

Washington County Hospital and Library held not to be exempt from the tax imposed by this section. *Washington Hospital v. Mealey*, 121 Md. 275.

To the first and second notes to this section on page 1847 of volume 2 of the Annotated Code, add the case of *Washington Hospital v. Mealey*, 121 Md. 280.

132.

This section referred to in upholding the power of the orphans' court to confer upon a personal representative, under article 93, section 293, the power to sell real estate situate in another county. *Cain v. Miller*, 117 Md. 49.