

4 and 5 of the Annotated Code were, or shall continue to be in force, and the payment by any corporation of the bonus tax heretofore made to the State Tax Commissioner of Maryland, or heretofore or hereafter made to the State Tax Commission of Maryland, shall, as far as the exercise of its corporate powers by any corporation, is concerned, be deemed and taken as payment of said bonus tax to the State Treasurer.

Tax on Commissions of Executors and Administrators.

1904, art. 81, sec. 112. 1888, art. 81, sec. 97. 1860, art. 81, sec. 106. 1844, ch. 184, sec. 1. 1847, ch. 230, sec. 1. 1864, ch. 372. 1865, ch. 127.
1874, ch. 483, sec. 98. 1916, ch. 559.

115. All commissions allowed to executors and administrators by the orphans' courts of this State shall be subject to a tax, for the benefit of the State, of an amount equal to one per cent. on the first Twenty Thousand (\$20,000) Dollars of the estate, and one-fifth of one per cent. on the balance of the estate, and, said tax shall be due and payable whether the executor or administrator waives his commissions or not, it being hereby intended that no commissions less than this tax shall be allowed by the orphans' court of this State, and that no waiver of commissions shall defeat the payment of this tax. 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.

See notes to this section in volumes 2 and 3 of the Annotated Code.

Collateral Inheritance Tax.

120.

Where an administrator of a non-resident collects a mortgage debt due to the latter at the time of his death such money is subject to the tax imposed by this section. The rule that personal property follows the domicile of the owner always gives way to valid statutory provisions fixing the *situs* of such property for taxation. If the tax has been voluntarily paid through an error of law it may not be recovered back although it is still in the hands of the register of wills; the latter in a suit by the state could not defend on the ground that the tax had been unlawfully collected. *Helser v. State*, 128 Md. 230.

The object and purpose of the appraisalment of real estate is to fix and compute the collateral inheritance tax; this tax is not a tax on the property but on the privilege of succeeding to it by inheritance or under a will. Where an undivided one-seventh interest in real estate is subject to the tax it is proper to appraise the real estate as a whole and then divide the result by seven. *Wingert v. State*, 129 Md. 30.

To the first note to this section on page 1847 of volume 2 of the Annotated Code, add *Helser v. State*, 128 Md. 232.

121.

See notes to section 120.

122.

See notes to section 120.

123.

See notes to section 120.