

Bonus Tax on Capital Stock of Corporations.

- 104. What and when to be paid; exceptions.
- 105. Duty of comptroller in case of failure to pay.
- 106. Suit to recover.
- 107. When charter forfeited for non-payment.
- 108. Receipts to be recorded; evidence. Fees. Index.
- 109. Certificate of comptroller *prima facie* evidence.
- 110. Corporations incorporated prior to March 21, 1894, not to be released from payment of bonus under pre-existing law.
- 110A. To whom paid.

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- 111-115. Provisions relating to; duty of city register; of appeal tax court; penalties; compensation to judges of appeal tax court.

State Tax on Public Debt of State.

- 116. Treasurer to levy tax on taxable state debt assessed at prescribed rates.
- 117. Tax to be deducted from July interest.

Assessment for State Taxes of Stock of Public and Private Corporations.

- 118. How assessed for state taxes.

Tax on Commissions of Executors and Administrators.

- 119. Amount of; no waiver; legacy left executor.
- 120. Orphans' court shall fix commissions.
- 121. Executors and administrators shall pay, when; suit on bond of.
- 122. Duplicate receipts given by register.
- 123. Orphans' court, in fixing commissions, to make no allowance for this tax.

Collateral Inheritance Tax.

- 124. All collateral successions subject to tax of five per cent.; provisos.
- 125. Executors and administrators to pay this tax.

- 126. To be paid on appraised value of property.
- 127. To be paid within thirteen months.
- 128. Real estate to be appraised.
- 129. Form of warrant to appraisers.
- 130. How appraised if property lies in two counties.
- 131. Inventory to be separate from that of personal estate.
- 132. Court may appoint appraiser in place of appraiser who fails to act.
- 133. Return of appraisement by executor or administrator.
- 134. Appraisement taken to be true value of estate.
- 135. Tax to be lien.
- 136. Executor or administrator to collect same and pay to register or sell property.
- 137. Method of ascertaining where property is devised for life with remainder over.
- 138. What property shall be subject to such tax; how its value is ascertained.
- 139. Estate to be sold in case of default in payment of tax; proviso.
- 140. Bond of executor or administrator to be liable.
- 141. Letters may be revoked and bond sued.
- 142. Administrator *de bonis non*, or *c. t. a.* to have same powers as executor or administrator.
- 143. Summons to parties entitled to administer to show cause why they do not administer.
- 144. Court may appoint administrators, when.
- 145. Answer under oath of applicant for letters.
- 146. Register to give duplicate receipts to parties paying tax.
- 147. Clerks and registers to account quarterly with state treasurer; commissions.
- 148. Penalty for failure to so account.

Priority of State's Lien.

- 149. Commencement of suit to give state a lien on lands of debtor to state.