

An. Code, sec. 142. 1904, sec. 139. 1888, sec. 123. 1844, ch. 184, sec. 4. 1874, ch. 483, sec. 134.

146. 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 suit upon the bond of said register.

See note to sec. 147.

An. Code, sec. 143. 1904, sec. 140. 1888, sec. 124. 1845, ch. 71, sec. 3. 1847, ch. 222, sec. 12. 1862, ch. 157. 1868, ch. 196. 1874, ch. 483, sec. 135. 1892, ch. 564. 1908, ch. 695.

147. It shall be the duty of the several clerks and the several registers of wills in this State to account with 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 the clerks shall be allowed a commission of two and one-half per centum, and the register of wills shall be allowed a commission of twelve and one-half per centum upon the amount of said collateral inheritance tax, and the said clerks shall be allowed a commission of five per centum, and the register of wills shall be allowed a commission of twenty-five per cent. upon the amount received of the tax on official commissions and executors' commissions, respectively, so paid over.

A register of wills is not entitled to retain as extra compensation, over and above his salary and expenses of his office, commission allowed on amount of taxes on collateral inheritances and on commissions of executors and administrators, collected by him. *Banks v. State*, 60 Md. 308.

See notes to sec. 124.

An. Code, sec. 144. 1904, sec. 141. 1888, sec. 125. 1845, ch. 71, secs. 2 and 3. 1847, ch. 222, sec. 12. 1868, ch. 196. 1874, ch. 483, sec. 136.

148. If any of the said clerks or registers shall fail to account and pay over as required in the 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.

See notes to secs. 124 and 147.

Priority of State's Lien.

An. Code, sec. 145. 1904, sec. 142. 1888, sec. 126. 1778, ch. 9, sec. 6. 1874, ch. 483, sec. 137. 1878, ch. 237.

149. All lands and tenements belonging to any person indebted to this State, after the commencement of a suit therefor against him shall be liable to execution on any judgment or decree which may be rendered