

Tax on Commisssions of Executors and Administrators.

1929, ch. 226, sec. 101.

101. All commissions allowed to executors by the Orphans' Courts of this State shall, except as provided in Section 130 of this Article, 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 waives his commissions or not, it being hereby intended that no commissions less than this tax shall be allowed by the Orphans' Courts of this State, and that no waiver of commissions or devise or legacy as compensation or in lieu of commissions shall defeat the payment of this tax.

119. The tax on commissions is payable on each successive administration. *Williams v. State*, 144 Md. 19.

1929, ch. 226, sec. 102.

102. The several orphans' courts shall fix the commissions of executors within twelve months from the grant of administration, and in all subsequent accounts wherein executors shall charge themselves with further assets, and they shall fix such commissions in all cases, in which letters of administration have been or may hereafter be granted, whether commissions are claimed by the executors or not; and all commissions so fixed shall be subject to the tax imposed by the foregoing section; provided that where commissions are allowed both to an administrator or executor and an administrator *de bonis non* or *pendente lite* on the same property or funds, the said tax shall be paid but once.

120. Sec. 120 (old) referred to in construing sec. 119 (old)—see notes to sec. 101. *Williams v. State*, 144 Md. 23.

123. Sec. 123 (old) referred to in construing sec. 119 (old)—see notes to sec. 101. *Williams v. State*, 144 Md. 23.

See art. 93, sec. 5.

1929, ch. 226, sec. 103.

103. Every executor shall pay said tax to the Register of Wills of the proper county or city on the passage of his accounts; and on failure to do so within thirty days thereafter the register shall notify the State's Attorney of the city or county, who shall thereupon put the bond of such executor in suit for the use of the State; and the said bond shall be liable therefor as for any other default of the principal obligor.

121. Sec. 121 (old) referred to in construing sec. 119 (old)—see notes to sec. 101. *Williams v. State*, 144 Md. 23.

1929, ch. 226, sec. 104.

104. Upon payment to the register he shall give to the executor a receipt therefor, which shall be evidence of the payment of the tax so received for.

See important footnote on first page of this article.