

tangible personal property having an actual situs in such state or territory or foreign country), or (b) if the laws of the State, territory or country of residence of the decedent at the time of such distribution, transfer or other disposition contained a reciprocal exemption provision under which residents of Maryland are exempted from transfer taxes or death taxes of every character in respect of personal property (excepting tangible personal property having an actual situs in such state or territory or foreign country), provided the State of Maryland allows a similar exemption to residents of the state, territory or country of residence of such decedent. For the purpose of this section the District of Columbia and possession<sup>1</sup> of the United States shall be considered territories of the United States. Nothing in this section contained shall be construed to subject to taxation anything otherwise exempt therefrom.

1929, ch. 226, sec. 131.

**131.** 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.

1929, ch. 226, sec. 132.

**132.** 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 Attorney General, 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.

### **Bonus Tax.**

1929, ch. 226, sec. 133.

**133.** Every domestic corporation having capital stock, except (1) railroad corporations authorized to construct, maintain or operate railroads

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<sup>1</sup> Evidently a typographical error in act.