- 115. Lien of tax.
- 116. Collection of tax by executor from parties liable. Sales to pay tax. Limitations.
- 117. Appointment of appraisers by courts of equity. Payment of tax.
- 118. Particular estates and remainders.

  Apportionment of tax. Appeal.
- 119. Interests less than absolute estate subject to tax ascertainment of tax. Appeal.
- 120. Non-payment of taxes due under Sections 118 and 119. Remedy. Limitations.
- 121. Liability of executor's bond.
- 122. Failure of executor to comply with foregoing sections.
- 123. Powers and duties of administrator d. b. n. or c. t. a.
- 124. Summons to parties failing to administer. Appraisement of real estate where no administrator.
- 125. Administration in case of failure of parties entitled thereto.
- 126. Duties of trustees where no administrator. Appraisement.
- 127. Proceedings in case of failure to comply with preceding section.
- 128. Examination of applicant for administration as to real estate.
- 129. Receipt for tax.
- 130. Reciprocity provision. Where no tax respecting estate of non-resident decedent except real estate and tangible chattels.
- 131. Clerks and registers to pay to State Treasurer. Commission.
- 132. Remedy for failure to comply with preceding section.

### Bonus Tax (Secs. 133-135).

- 133. Corporations subject to. Amount of tax.
- 134. Increase of capital stock. Consolidations.
- 135. Deposit of tax with State Tax Commission. Account to Comptroller and payment to Treasurer.

## Tax on Franchise to be a Corporation (Secs. 136-139).

- 136. What corporations subject to. Amount of tax. Stock without par value.
- 137. What amount of authorized stock deemed to be issued—affidavit—penalty.
- 138. Bills for tax. Payment to treasurer.

  Interest and penalty.
- 139. Division of tax between State and Counties.

# Franchise Tax on Foreign Corporations (Secs. 140-141).

- 140. What corporations subject to.

  Amount of tax.
- 141. Bills for tax. Payment to Treasurer. Interest and penalties.

#### SPECIAL TAXES.

## Excise Tax on Income from Foreign Fiduciaries.

141A-141B. Rate of excise tax.

#### GENERAL PROVISIONS (Secs. 142-188).

- 142. Preference of taxes.
- 143. Time for assessment and collection.
- 144. Forfeiture of corporate charters for non-payment of taxes.
- 144½. Revival of charter forfeited for non-payment of taxes.

## Suits for Collection of Taxes (Secs. 145-150).

- 145. All taxes collectible by action of assumpsit.
- 146. Parties plaintiff. Substitution of new plaintiff.
- 147. Attachments authorized.
- 148. Action liable without delay.
- 149. Duty to institute such actions.
- 150. Prima facie evidence for plaintiff.

### Limitations.

151. Limitations.

#### Refund of Taxes (Secs. 152-153).

- 152. State taxes.
- 153. County or Baltimore City taxes.

### Penal Clauses (Secs. 154-157).

154. Negligent defaults of private persons.