

chester County, Somerset County, Cecil County, and Prince George's County, each Ten Dollars (\$10.00).

The Registers of Wills of Howard County, Caroline County, Montgomery County, Talbot County, Charles County, Queen Anne's County, Calvert County, Garrett County, Wicomico County and St. Mary's County, each Five Dollars (\$5.00).

1929, ch. 226, sec. 99.

99. No person shall administer the oath of office to any officer mentioned in the last preceding section until he shall have paid the tax on his commission prescribed in said section; and the said clerks shall quarterly, on the first Monday of March, June, September and December, pay to the treasurer all sums of money they shall have received for taxes on commissions.

As to official oaths, see art. 70.

1929, ch. 226, sec. 100.

100. The Secretary of State shall furnish to the Comptroller, annually, a list of all officers who have been reported to him by the several clerks as having qualified by taking the oath of office, and the clerks shall make such reports to the Secretary of State.

Tax on Commissions 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.

The tax on commissions should be computed upon the value of securities as shown in reappraisal, as the executor's commissions under art. 93, sec. 5, are allowed on the amount of the estate. *Downes v. Safe Dep. & Trust Co.*, 164 Md. 300.

The tax on commissions imposed by this section and sec. 102 is not an "estate, inheritance, legacy or succession tax" within the meaning of art. 62A. *Cross v. Downes*, 164 Md. 217.

1935, ch. 289.

101A. Whenever an administrator ad colligendum is appointed by any Orphans' Court of this State, all commissions allowed him by the Orphans' Courts of this State shall be subject to a tax for the benefit of the State