

of an amount equal to three-tenths ($3/10$) of one per cent. on the first Twenty Thousand Dollars (\$20,000) of the estate, and one-fifteenth ($1/15$) of one per cent. on the balance of the estate, and any executor or administrator thereafter appointed for such estate shall pay the tax prescribed in the previous section of this Article, but shall be allowed a credit thereon for any tax on commissions actually theretofore paid by any administrator ad colligendum.

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.

See notes to sec. 101.

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 receipted for.

Inheritance Tax.

1935, ch. 90, sec. 104A.

104A. All estates, real, personal or mixed, money, public and private securities for money of every kind passing from any person who may die seized and possessed thereof, being in this State, either by will or under

See important footnote on first page of this article.