

the intestate laws of this State, or any part of such estate or estates, money or securities, or interest therein, transferred by deed, grant, bargain, gift or sale, made or intended to take effect in possession after the death of the grantor, bargainor, devisor or donor, to or for the use of, in trust or otherwise, the father, mother, husband, wife, children or lineal descendants of the grantor, bargainor or testator, donor or intestate, shall be subject to a tax of one per centum in every hundred dollars of the clear value of such estate, money or securities, and all executors, administrators, trustees and other persons making distribution, shall only be discharged from liability for the amount of such tax, the payment of which they be charged with, by paying the same for the use of this State, as hereinafter described; provided, that no estate which may be valued at a less sum than five hundred dollars shall be subject to the tax imposed by this section; provided, further, that nothing in this section shall apply to any such estate or estates, money or securities, or interest therein, transferred by deed, will, grant, bargain, gift or sale, made or intended to take effect in possession after the death of the grantor, bargainor, devisor or donor, or by escheat, passing to this State, or to any county or city of this State; and, provided, further, that no tax shall be imposed which is forbidden by Section 130 of this Article.

1929, ch. 226. sec. 105. 1935, ch. 90. sec. 105.

105. All estates, real, personal and 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 the intestate laws of this State, or any part of such estate or estates, money or securities, or interest therein, transferred by deed, grant, bargain, gift or sale, made or intended to take effect in possession after the death of the grantor, bargainor, devisor or donor, to any person or persons, or bodies corporate, in trust or otherwise, other than to or for the use of the father, mother, husband, wife, children and lineal descendants of the grantor, bargainor or testator, donor or intestate shall be subject to a tax of seven and one-half per centum in every hundred dollars of the clear value of such estate, money or securities, and all executors, administrators, trustees and other persons making distribution, shall only be discharged from liability for the amount of such tax, the payment of which they be charged with, by paying the same for the use of this State, as hereinafter directed; provided, that no estate which may be valued at a less sum than five hundred dollars shall be subject to the tax imposed by this section; provided, further, that nothing in this section shall apply to any such estate or estates, money or securities, or interest therein, transferred by deed, will, grant, bargain, gift or sale, made or intended to take effect in possession after the death of the grantor, bargainor, devisor or donor, or by escheat, passing to this State, or to any county or city of this State; and provided, further, that no tax shall be imposed which is forbidden by Section 130 of this Article.