

ject to the provisions of this Article respecting the right of appeal to the courts.

The State Tax Commission shall certify the amount of said tax to the local assessing body of the county or Baltimore City where the beneficiary resides; and such local assessing body shall certify the same to the collector of taxes for such jurisdiction.

The entire amount of each tax assessed hereunder shall be collectible by the collector of taxes of the appropriate jurisdiction, and shall, when and as received by him, be distributed as follows: One-third part thereof to the State and the remaining two-thirds part thereof to the county or Baltimore City where the beneficiary resides, provided that where the beneficiary resides in a city or town located within a county, such two-thirds of the tax shall be equally divided between such city or town and such county.

The tax hereby imposed shall be due and payable within thirty days after mailing of the bill by the collector of the appropriate jurisdiction, and if not then paid, shall bear interest at the rate of one-half of one per centum per month.

1935, ch. 302, sec. 141B.

**141B.** Where one or more of several co-trustees or other fiduciaries holding intangible personal property of the classes enumerated in Section 6, sub-divisions (3), (4) and (5), of this Article, in trust for, or for the use of, a resident or residents of this State, are residents of this State or domestic corporations and one or more of such trustees or other fiduciaries are non-residents or foreign corporations, that proportion of the income received by a resident of this State from such intangible personal property which the number of non-resident trustees or other fiduciaries bears to the whole number of trustees or other fiduciaries, shall be deemed to be derived from such intangible personal property held by trustees or other fiduciaries not residents of this State.<sup>1</sup>

## GENERAL PROVISIONS.

### Preference of Taxes.

1929, ch. 226, sec. 142.

**142.** (a) Whenever a sale of either real or personal property upon which taxes are due and payable shall be made by any ministerial officer, under judicial process or otherwise, all sums due and in arrears for taxes, upon such property, from the party whose property is sold shall be first paid and satisfied; and the officer or person selling shall pay the same to the collector of the county and/or city.

(b) Whenever a sale of either real or personal property of a corporation, from which state taxes are due and payable, shall be made by any sheriff,

<sup>1</sup> Sec. 4 of ch. 302 of acts of 1935 reads as follows: If any part or provision of this act, or the application thereof to any person or circumstance should be held invalid, the remainder of said act, and the application of such part or provision thereof to any other persons or circumstances shall not be affected thereby.