

Tax on Commissions of Executors and Administrators.

- 104. Amount of tax. No waiver. Legacy left to executor.
- 105. Tax by administrator *ad colligendum*.
- 106. Orphans' Court to fix commissions.
- 107. Payment of tax. Bond liable.
- 108. Receipt for tax.

Inheritance Tax.

- 109. Tax on direct inheritances.
- 110. Tax on collaterals.
- 111. What subject to.
- 112. Executor to pay.
- 113. Tax to be on appraised value of personalty. Sales to pay tax.
- 114. When tax on distributive shares and legacies to be paid.
- 115. Real estate to be appraised. Form of warrant to appraisers.
- 116. Appraisement where land lies in two or more counties.
- 117. Inventory of real estate to be separate.
- 118. Appointment in place of appraiser failing to act.
- 119. Return of appraisement by executor.
- 120. Appraisement to be taken to be true value.
- 121. Lien of tax.
- 122. Collection by tax by executor from parties liable. Sales to pay tax. Limitations.
- 123. Appointment of appraisers by courts of equity. Payment of tax.
- 124. Particular estates and remainders. Apportionment of tax. Appeal.
- 125. Interests less than absolute estate subject to tax. Appeal.
- 126. Apportionment of federal tax.
- 127. Non-payment of taxes due under Sections 124 and 125. Remedy. Limitations.
- 128. Liability of executor's bond.
- 129. Failure of executor to comply with foregoing sections.
- 130. Powers and duties of administrator *d. b. n.* or *c. t. a.*
- 131. Summons to parties failing to administer. Appraisement of real estate where no administrator.
- 132. Administration in case of failure of parties entitled thereto.
- 133. Duties of trustees where no administrator. Appraisement.
- 134. Proceedings in case of failure to comply with preceding section.

- 135. Examination of applicant for administration as to real estate.
- 136. Receipt for tax.
- 137. Reciprocity provision. Where no tax respecting estate of non-resident decedent except real estate and tangible chattels.
- 138. Clerks and registers to pay to State Treasurer. Commission.
- 139. Remedy for failure to comply with preceding section.
- 140. Tax on estate of non-resident decedent in this State.

Bonus Tax.

- 141. Corporations subject to. Amount of tax.
- 142. Increase of capital stock. Consolidations.
- 143. Deposit of tax with State Tax Commission. Account to Comptroller and payment to Treasurer.

Tax on Franchise to be a Corporation.

- 144. What corporations subject to. Amount of tax. Stock without par value.
- 145. What amount of authorized stock deemed to be issued—affidavit—penalty.
- 146. Bills for tax. Payment to treasurer. Interest and penalty.
- 147. Division of tax between State and Counties.

Franchise Tax on Foreign Corporations.

- 148. What corporations subject to. Amount of tax.
- 149. Bills for tax. Payment to Treasurer. Interest and penalties.

GENERAL PROVISIONS.

- 150. Preference of taxes.
- 151. Time for assessment and collection.
- 152. Forfeiture of corporate charters for non-payment of taxes.
- 153. Revival of charter forfeited for non-payment of taxes.

Suits for Collections of Taxes.

- 154. All taxes collectible by action of assumpsit.
- 155. Parties plaintiff. Substitution of new plaintiff.
- 156. Attachments authorized.
- 157. Action liable without delay.
- 158. Duty to institute such actions.
- 159. *Prima facie* evidence for plaintiff.