Each Justice of the Peace and Constable in the State, Two Dollars (\$2.00).

The tobacco inspectors, each Ten Dollars (\$10.00).

The weigher of live stock, Ten Dollars (\$10.00).

The weighers of grain, hay and straw, each Ten Dollars (\$10.00).

Each notary public, Five Dollars (\$5.00).

The Clerk of the Court of Appeals, Twenty-five Dollars (\$25.00).

The Clerk of the Superior Court of Baltimore City, the Clerk of the Circuit Court and the Circuit Court No. 2 of Baltimore City, the Clerk of the Court of Common Pleas, the Clerk of the Baltimore City Court, and the Clerk of the Criminal Court of Baltimore, each Twenty-five Dollars (\$25.00).

The Clerks of the Circuit Courts of the several counties, each Twentyfive Dollars (\$25.00).

The Registers of Wills of the City of Baltimore, and Baltimore and Frederick Counties, each Twenty-five Dollars (\$25.00).

The Register of Wills of Washington County, Fifteen Dollars (\$15.00).

The Registers of Wills of Allegany County, Carroll County, Harford County, Kent County, Dorchester County, Anne Arundel County, Worcester 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).

This section referred to in deciding that art. 70, sec. 11, in so far as it conflicts with art. 20, sec. 1, has no application to constables. Little v. Schul, 118 Md. 469.

As to the fee required of notaries in Maryland, see art. 68, sec. 1.

An. Code, 1924, sec. 151. 1912, sec. 147. 1904, sec. 144. 1888, sec. 128. 1862, ch. 282. 1874, ch. 483, sec. 139. 1929, ch. 226, sec. 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.

This section is substantially the same as Art. 17, sec. 83. As to official oaths, see art. 70.

- An. Code, 1924, sec. 153. 1912, sec. 149. 1904, sec. 146. 1888, sec. 130. 1862, ch. 282. 1874, ch. 483, sec. 141. 1929, ch. 226, sec. 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.

An. Code, 1924, sec. 119. 1912, sec. 115. 1904, sec. 112. 1888, sec. 97. 1844, ch. 184, sec. 1. 1847, ch. 230, sec. 1. 1864, ch. 372. 1865, ch. 127. 1874, ch. 483, sec. 98. 1916, ch. 559. 1929, ch. 226, sec. 101.

All commissions allowed to executors by the Orphans' Courts of this State shall, except as provided in Section 137 of this Article, be subject to a tax, for the benefit of the State, of an amount equal to one percent. on the first twenty thousand (\$20,000) dollars of the estate, and one-