

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. 104. *Williams v. State*, 144 Md. 23.

123. Sec. 123 (old) referred to in construing sec. 119 (old)—see notes to sec. 104. *Williams v. State*, 144 Md. 23.

See art. 93, sec. 5.

See notes to sec. 104.

Duty of Orphans' Court to fix rate of commissions of executor within 12 months from grant of letters. *Newton v. Johnson*, 173 Md. 170.

An. Code, 1924, sec. 121. 1912, sec. 117. 1904, sec. 114. 1888, sec. 99. 1844, ch. 184, sec. 2. 1874, ch. 483, sec. 100. 1929, ch. 226, sec. 103.

107. 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. 104. *Williams v. State*, 144 Md. 23.

Cited in *Goldsborough v. DeWitt*, 171 Md. 231; *Newton v. Johnson*, 173 Md. 170.

An. Code, 1924, sec. 122. 1912, sec. 118. 1904, sec. 115. 1888, sec. 100. 1844, ch. 184, sec. 4. 1874, ch. 483, sec. 101. 1929, ch. 226, sec. 104.

108. 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. 1936 (Sp. Sess.), ch. 124, sec. 104A.

109. There is hereby levied and imposed a tax at the rate of one per centum on every one hundred dollars of the clear value of any and all property, having a taxable *situs* in this State, passing at the death of any resident or non-resident decedent, in trust or otherwise, to or for the use of the father, mother, husband, wife, children, or lineal descendants of such decedent.

The tax imposed by Secs. 109 and 110 is not valid as to an estate in remainder created by deed and vested prior to Apr. 4, 1936, when Ch. 124, 1936, became effective. *Bouse v. Safe Dep. & Tr. Co.* (Judge Dennis, Baltimore City Court), Daily Record, Apr. 5, 1939.

An. Code, 1924, sec. 124. 1912, sec. 120. 1904, sec. 117. 1888, sec. 102. 1844, ch. 237, sec. 1. 1864, ch. 200. 1874, ch. 483, sec. 113. 1880, ch. 444. 1908, ch. 695. 1924, ch. 413. 1929, ch. 226, sec. 105. 1935, ch. 90, sec. 105. 1936 (Sp. Sess.), ch. 124, sec. 105.

110. There is hereby levied and imposed a tax at the rate of seven and one-half per centum on every one hundred dollars of the clear value of any and all property, having a taxable *situs* in this State, passing at the death of any resident or non-resident decedent, in trust or otherwise, to or for the use of any person or persons, other than the father, mother, husband, wife, children or lineal descendants of such decedent; provided, however, that nothing in this section shall apply to property passing to the State or to any county or city of the State by escheat or otherwise, or to monies not in excess of five hundred dollars bequeathed for the perpetual upkeep of a grave or graves.