

Where a person makes a deed of trust of certain property under which she is paid income for life and whereby she reserves a power of revocation and of testamentary disposition, and in pursuance of latter power she wills the property to collaterals, such property is subject to tax imposed by this section. Long and unbroken construction of a statute by officers charged with its administration. *Smith v. State*, 134 Md. 478.

Where a testator died prior to adoption of act of 1908, sec. 120, leaving property to his wife for life and then to certain remaindermen, wife having died in 1916, tax on property passing to the remaindermen is computed at rate in effect prior to act of 1908. *State v. Safe Dep. Co.*, 132 Md. 254.

The collateral inheritance tax applies to income of estate accruing during the period of administration. Intention of act of 1908, ch. 695, was to change collateral inheritance tax law generally relative to rate of tax. *Safe Dep. Co. v. State*, 143 Md. 645.

A charge of a collateral inheritance tax against life interest of testator's widow, held to be at variance with this section. *Hagerstown Trust Co. v. Ex. of Mealey*, 119 Md. 230.

Washington County Hospital and Library held not to be exempt from the tax imposed by this section. *Washington Hospital v. Mealey*, 121 Md. 275.

Property over which a power of appointment may be exercised by will of donee of power is not liable for collateral inheritance tax as if it were property of donee. *Prince de Bearn v. Winans*, 111 Md. 472.

If executor pays over money to a legatee without deducting tax required by this section, the state may sue such legatee for money "had and received." The act of 1880, ch. 444, held valid and applicable. *Montague v. State*, 54 Md. 483; *Fisher v. State*, 106 Md. 120.

Where a will probated in Indiana bequeaths certain stock of a bank in Baltimore city to executor to pay sum mentioned in a certain contract, and before appointment of administrator in Maryland, bank pays value of a portion of the stock to the foreign executor, no collateral inheritance tax thereon is payable in Maryland. *Citizens' Bank v. Sharp*, 53 Md. 531. *Cf. State v. Dalrymple*, 70 Md. 302.

This and the following sections held to apply to a bequest of freedom to a slave. *State v. Dorsey*, 6 Gill, 389.

1933, ch. 323. 1936 (Sp. Sess.), ch. 124, sec. 105. 1937, ch. 189.

111. The taxes imposed by the two preceding sections of this sub-title shall apply to all tangible or intangible property, real or personal, passing either by will or under the intestate laws of this State, or by deed, gift, grant, bargain or sale, made in contemplation of death, or intended to take effect in possession at or after the death of a decedent, including property in which the decedent, prior to his death, had an interest as joint tenant or tenant in common, and including property over which the decedent retained any dominion during his lifetime, except, however, any interest, legal or equitable of any surviving spouse in any free-share account in any building or homestead association or in any monies on deposit in the names of husband and wife passing to such surviving spouse. The reservation of a beneficial interest in favor of the decedent or of a power of revocation, absolute or conditional or of a power of appointment by will or otherwise, in or over any property passing subject to the tax imposed by this sub-title, shall be deemed to constitute dominion within the meaning of this section. In cases of joint tenancy, where the interests are not otherwise specified or fixed by law, the interest passing shall be determined by dividing the value of the property by the number of joint tenants. Provided, however, that any legacy or bequest to any person or body corporate, the value of which does not exceed one hundred dollars, shall be exempt from the payment of any tax under the provisions of this sub-title.

The inheritance tax, in cases of joint tenancy, is not retrospective because joint tenancy was created before passage of Act, as it is the existence of the joint tenancy at death of decedent which is basis for tax. *Mylander v. Connor*, 172 Md. 329.

See notes to sec. 112.

An. Code, 1924, sec. 125. 1912, sec. 121. 1904, sec. 118. 1888, sec. 103. 1844, ch. 237, sec. 2. 1864, ch. 200. 1874, ch. 483, sec. 114. 1908, ch. 695. 1929, ch. 226, sec. 106. 1935, ch. 90, sec. 106. 1935, ch. 520. 1936 (Sp. Sess.), ch. 124, sec. 106.

112. Every executor, administrator, trustee, agent, fiduciary or other person making distribution of any property passing subject to the taxes