

parties interested in estate. Where constitutionality of collateral inheritance tax laws is raised, an appeal lies. This section held to have been complied with. *Tyson v. State*, 28 Md. 585.

See notes to sec. 110.

An. Code, 1924, sec. 138. 1912, sec. 134. 1904, sec. 131. 1894, ch. 493, sec. 115½. 1929, ch. 226, sec. 119. 1935, ch. 90, sec. 119. 1936 (Sp. Sess.), ch. 124, sec. 119.

**125.** Whenever a life-estate, or interest for a term of years, or other interest less than an absolute interest, shall be valued by the Orphans' Court, or other Court having jurisdiction, as provided in the preceding section, the person entitled to the property after the termination of such estate, by way of contingent interest, remainder or reversion, may apply to the Orphans' Court, or other Court having jurisdiction, for the valuation of such contingent interest, remainder or reversion. In making such valuation, the Court shall determine the value of the whole corpus and deduct therefrom the value of the preceding estate or estates, to the end that the tax collected shall equal that which would have been payable, if an absolute interest in such property had passed. The tax so ascertained shall be paid within thirty days from its ascertainment. But if said person entitled to the property after the termination of the preceding estate shall fail to apply to the Orphans' Court within a reasonable time after the valuation of the preceding estate, or to pay the tax so assessed after application within thirty days from the date of such determination, then such person shall at the time when the same vests in possession at the termination of the preceding estate, pay a tax on the whole value thereof, without deduction of the tax or taxes previously paid. Upon the termination of said preceding estate, the Orphans' Court, or other Court having jurisdiction, shall value the property as of the date when the same vests in possession, and assess the tax thereon. The tax so ascertained shall be and remain a lien upon said property for a period of four years from the date when the same vests in possession. Any order or determination under this section shall be subject to the same right of appeal as provided in the last preceding section.

1937, ch. 546.

**126.** Whenever it appears upon any accounting, or in any appropriate action or proceeding, that an executor, administrator, trustee or other person acting in a fiduciary capacity, is liable for the payment of tax under the provisions of the United States Revenue Act of 1926, or any amendments thereto, or under any death tax law of the United States hereafter enacted, upon or with respect to any property required to be included in the gross estate of a decedent under the provisions of any such law, the amount of the tax, except in a case where a testator otherwise directs in his will, shall be equitably pro-rated as between the individual estate of the decedent and the trust estates created, or transfers made, by the decedent in his life time so included in said gross estate, and the fiduciary paying the tax shall be entitled to recover from the fiduciaries in possession of said trust estates and from the transferees, the proportionate amount of such tax with which such funds are chargeable under the provisions of this section.

The provisions of this section shall apply to estates of persons dying subsequent to June 1, 1937.