

An. Code, 1924, sec. 145. 1912, sec. 141. 1904, sec. 138. 1888, sec. 122. 1847, ch. 222, sec. 10. 1874, ch. 483, sec. 133. 1929, ch. 226, sec. 128. 1935, ch. 90, sec. 128.

**135.** In all cases where application is made to the Orphans' Court or Register of Wills of any county or the City of Baltimore for letters testamentary or of administration the said Court or Register shall inquire of the person making application whether he knows or believes that there is any real estate of the decedent liable to the inheritance tax, and the answer of such applicant shall be given on oath if the Court or Register requires it.

An. Code, 1924, sec. 146. 1912, sec. 142. 1904, sec. 139. 1888, sec. 123. 1844, ch. 184, sec. 4. 1874, ch. 483, sec. 134. 1929, ch. 226, sec. 129. 1935, ch. 90, sec. 129.

**136.** The Register of Wills shall give to the person paying the inheritance tax imposed by this sub-title a receipt for said tax, which shall discharge such person from liability for such tax so received for.

1929, ch. 226, sec. 130.

**137.** Except as to tangible personal property having an actual *situs* in the State of Maryland, no tax on commissions of executors or administrators of non-resident decedents, and no inheritance, estate, or death or transfer tax of any character, in respect of personal property (including also therein mortgages upon real or personal property located within the State of Maryland) of non-resident decedents, shall be payable (a) if the decedent at the time of his death was a resident of a state or territory of the United States, or of any foreign country, which at the time of the distribution, transfer or other disposition of such personal property of such decedent in Maryland did not impose a transfer tax or death tax of any character in respect of personal property of residents of this State (except tangible personal property having an actual *situs* in such state or territory or foreign country), or (b) if the laws of the State, territory or country of residence of the decedent at the time of such distribution, transfer or other disposition contained a reciprocal exemption provision under which residents of Maryland are exempted from transfer taxes or death taxes of every character in respect of personal property (excepting tangible personal property having an actual *situs* in such state or territory or foreign country), provided the State of Maryland allows a similar exemption to residents of the state, territory or country of residence of such decedent. For the purpose of this section the District of Columbia and possession<sup>1</sup> of the United States shall be considered territories of the United States. Nothing in this section contained shall be construed to subject to taxation anything otherwise exempt therefrom.

Cited in *Aged People's Home v. Hospital*, 170 Md. 130.

An. Code, 1924, sec. 147. 1912, sec. 143. 1904, sec. 140. 1888, sec. 124. 1845, ch. 71, sec. 3. 1847, ch. 222, sec. 12. 1862, ch. 157. 1868, ch. 196. 1874, ch. 483, sec. 135. 1892, ch. 564. 1908, ch. 695. 1929, ch. 226, sec. 131. 1935, ch. 90, sec. 131. 1936, ch. 107.

**138.** It shall be the duty of the several clerks and the several registers of wills in this State to account with and pay to the Treasurer monthly all sums of money received by them respectively, for which the clerks shall be allowed a commission of two per centum, and the Register of Wills shall be allowed a commission of ten per centum upon the amount of said inheritance tax, and the said clerks shall be allowed a commission of five per centum, and the Register of Wills shall be allowed a commission of

<sup>1</sup> Evidently a typographical error in act.