

twenty-five per cent, upon the amount received of the tax on official commissions and executors' commissions, respectively, so paid over.

A register of wills is not entitled to retain as extra compensation, over and above his salary and expenses of his office, commission allowed on amount of taxes on collateral inheritances and on commissions of executors and administrators, collected by him. *Banks v. State*, 60 Md. 308.

An. Code, 1924, sec. 148. 1912, sec. 144. 1904, sec. 141. 1888, sec. 125. 1845, ch. 71, secs. 2 and 3. 1847, ch. 222, sec. 12. 1868, ch. 196. 1874, ch. 483, sec. 136. 1929, ch. 226, sec. 132.

139. If any of the said Clerks or registers shall fail to account and pay over as required in the preceding section, the Comptroller shall, in thirty days thereafter, give notice thereof to the Attorney General, whose duty it shall be to put the bond of such clerk or register in suit for the use of the State, in which suit a recovery shall be had for the amount appearing to be due, with interest at the rate of ten per cent. per annum, from the date or dates when the same was payable as aforesaid, which recovery shall be evidence of misbehavior, and upon conviction thereof the said clerk or register shall be removed from office, which shall thereupon be filled as prescribed by the constitution; and such failure on the part of any clerk or register shall amount to a forfeiture of the commission to which he would otherwise be entitled.

Secs. 124-148 (old), now secs. 110-139, referred to in holding that realty of decedent is not subject to expense of administration in Maryland. *Safe Dep. & Tr. Co. v. Tait*, 54 Fed. (2nd), 390.

1936 (Sp Sess.), ch. 124, sec. 132A.

140. Every executor or administrator granted letters of administration by any Orphans' Court within this State upon the estate of a non-resident decedent, shall file with the Register of Wills an itemized statement of all the decedent's property in this State and the appraised value thereof, not subject to any inheritance, succession, estate or other tax of a similar nature under the laws of the State of Maryland, and at the same time shall notify the proper taxing authorities of the State or territory in which such decedent was domiciled by furnishing them with a copy of said statement. It shall be the duty of the Register of Wills to cooperate with such domiciliary taxing authorities and to furnish them with such information as may be requested, with respect to any such estate. The official or body charged with the collection of said taxes in the domiciliary State or territory, shall be deemed a party interested in such estate to the extent that he or it may petition the Orphans' Court in this State having jurisdiction, for an accounting therein, if the said taxes, interest and penalties due such domiciliary State, or a political sub-division thereof, are not paid or secured, and upon such petition, the Orphans' Court is empowered to pass orders for such accounting and for the payment of any such taxes due to the petitioner. No executor or administrator of the estate of a non-resident decedent shall be entitled to a final accounting or discharge until he shall have filed with the Orphans' Court proof that all said taxes, together with interest and penalties thereon, due to the State where such decedent was domiciled, or to any political sub-division thereof, have been paid or secured, or a consent by the proper taxing authorities thereof to such final accounting or discharge.

The provisions of this Section shall apply to the estate of a non-resident decedent only if the laws of the State of his domicile contain a provision, of any nature or however expressed, whereby this State is given reasonable