

TAX ON COMMISSIONS OF TRUSTEES AND RECEIVERS.

Chapter 408 repeals sections 115, 120, 121, 122, 123, and enacts, as follows :

9. This act shall not be construed to release from tax the commissions of any trustee or receiver appointed, which have been assessed prior to the passage of this act.

In force from March 7, 1864.

TAX ON COLLATERAL INHERITANCES, DISTRIBUTIVE SHARES AND LEGACIES.

Chapter 200 amends and re-enacts sections 124, 125, as follows :

10. All estates, real, personal and mixed, money, public and private securities for money of every kind, passing from any person who may die seized and possessed thereof, being in this State, or any part of such estate or estates, money or securities, or interest therein, transferred by deed, grant, bargain, gift or sale, made or intended to take effect in possession after the death of the grantor, bargainer, deviser, or donor, to any person or persons, bodies politic or corporate, in trust or otherwise, other than to or for the use of the father, mother, wife, children, and lineal descendants of the grantor, bargainer, deviser, donor or intestate, shall be subject to a tax of one and a half per centum on every hundred dollars of the clear value of such estates, money or securities; and all executors and administrators shall only be discharged from liability for the amount of such tax, the payment of which they may be charged with, by paying the same for the use of this State, as hereinafter directed; *provided*, that no estate which may be valued at a less sum than five hundred dollars shall be subject to the tax imposed by this section; this not to apply to negroes manumitted by deed or will.

11. Every executor or administrator to whom administration may be granted before he pays any legacy, or distributes the shares of any estate liable to the tax imposed by the preceding section, shall pay to the Register of Wills of the proper county