

State, the several sums of money which he shall receive for the State, or be answerable for by law, at such times as the law shall direct, then the said obligations to be void, otherwise to remain in full force and virtue in law.

4. The said bonds, when approved by the county commissioners, shall be recorded in the office of the clerk of the Circuit Courts, when approved by the proper officers in Baltimore city, shall be recorded in the office of the clerk of the Superior Court of Baltimore city, and when approved by the Governor, shall be filed in the office of the Comptroller of the Treasury.

5. The clerks of the county commissioners and the register of the city of Baltimore, shall annually on or before the twentieth day of April, inform the Governor whether there is in their several counties and the said city, a collector or collectors of the State taxes, duly appointed in conformity with the provisions of section thirty-three of this article, and shall state whether a per centum of the said collections has been allowed said collectors for their services as therein provided, and if so to what extent.

6. If there be no collector of State taxes qualified and compensated in conformity with the foregoing provisions in any of the counties, or any of the legislative districts of the said city, by the first day of May, in any year, the Governor shall appoint from any part of the State a collector or collectors for the said county or legislative districts of the said city, who shall give bond with sureties, to be approved by the Governor, and be in all respects on a footing with other State collector's bonds, as provided in section thirty-four, and the said collector shall have all the powers of other collectors.

Passed March 24, 1865.

#### TAX ON EXECUTORS AND ADMINISTRATORS' COMMISSIONS.

Chapter 127 amends section 106, as follows, (II. Supplement 57:)

7. All commissions allowed to executors or administrators by the Orphans' Courts of this State, shall be subject to a tax