

TAX ON EXECUTORS AND ADMINISTRATORS' COMMISSIONS.

1865, c. 127 amends section 106, and 1864, c. 372 as follows.

1865, c. 127.
Tax on execu-
tors' commis-
sions, &c.

106. All commissions allowed to executors or administrators by the orphans' courts of this state, shall be subject to a tax, for the benefit of the state, of one-tenth part of the sum so allowed, and where a legacy is left to an executor by way of compensation, such legacy shall be reckoned in the commissions fixed by the court. Nothing herein contained shall be construed to impose the tax upon commissions already fixed of any executor or administrator to whom letters shall have been issued before the passage hereof.

In force from March 24, 1865.

1862, c. 18 repeals section 107 and enacts the following as a substitute thereof:

1862, c. 18.
Executors'
commissions
to be fixed by
orphans'
courts.

107. The several orphans' courts shall fix the commissions of executors, within twelve months from the grant of administration, and in all subsequent accounts, wherein executors shall charge themselves with further assets; and they shall fix such commissions in all cases in which letters of administration have been or may hereafter be granted, whether commissions are claimed by the executor or not, and all commissions so fixed, shall be subject to the tax imposed by the foregoing section.

In force from January 6, 1862. See 22 Md. 116.

TAX ON COMMISSIONS OF TRUSTEES AND RECEIVERS.

1864, c. 408 repeals sections 115, 120, 121, 122 and 123, and provides that this act shall not be construed to release from tax the commissions of any trustee or receiver appointed, which have been assessed prior to March 7, 1864.