1862, c. 157 repeals section 146 and substitutes the following:

1862, c. 157. Clerks and registers to pay over to treasurer. 146. It shall be the duty of the several clerks and registers of wills in this state to account with, upon oath, and pay to the treasurer on the first Monday of March, June, September and November in each year, or within thirty days thereafter, all sums of money received by them respectively under this act for which they shall be allowed a commission of five per centum on the amount so paid over.

Their commis-

In force from June 1, 1862.

TAX ON OFFICERS' COMMISSIONS.

1862, c. 282 adds the following:

1862, c. 282, s. 1. What officers to pay tax on receiving their commissions.

149. When their commissions are delivered to them the following officers shall respectively pay to the clerk from whom they receive the same, the sums following, to wit: The judge of each of the circuit courts of the several counties, fifty dollars; the judge of the superior court, of the court of common pleas, of the circuit court and of the criminal court of Baltimore city, each fifty dollars; the judges of the court of appeals, each fifty dollars; the sheriff of Baltimore city, three hundred dollars; the sheriffs of Baltimore county, Frederick county and Washington county, each one hundred dollars; the sheriff of Allegany county, seventy-five dollars; the sheriffs of Carroll county, Harford county, Dorchester county, Anne Arundel county, Worcester county, Somerset county, Cecil county and Prince George's county, each forty dollars; the sheriff of Howard county, thirty dollars; the sheriffs of Caroline county, Montgomery county, Talbot county, Charles county, Queen Anne's county, Calvert county, Kent county and Saint Mary's county, each twenty dollars; each judge of the orphans court of the city of Baltimore, fifty dollars; each judge of the orphans court in the several counties, ten dollars; each justice of the peace