

hundred dollars for the services therein required of him, the said sums to be paid by the treasurer on the warrant of the comptroller.

PUBLIC DEBT.

Id s 95.
Treasurer to levy State taxes on public debt of Maryland liable to taxation

Valuation, how assessed.

95. The treasurer is hereby directed to levy the State taxes on all the public debt of the State of Maryland liable to taxation, and owned or held by any person resident or non-resident of this State, assessed at the following valuation: so much of the said debt as bears an interest of six per centum shall be assessed at par, so much thereof as bears an interest of five per centum shall be assessed at eighty five dollars in the hundred, so much thereof as bears an interest of four and a half per centum at eighty dollars in the hundred, and so much thereof as bears an interest of three per centum at sixty-four dollars in the hundred, which assessment shall be made by the treasurer at the times prescribed in the next succeeding section for the payment of said taxes.

Id s 96
How and when treasurer to collect said tax.

96. The said tax shall be collected by the treasurer, retaining it out of the interest falling due on the first day of July in each year, in the said portion of the public debt.

Id s 97
Public debt, stock loans, bonds and certificates of corporations excluded from assessment for State taxes
42 Md 480

97. The public debt of this State, stock loans of the city of Baltimore, the capital stock and bonds, certificates, or other evidences of debt, bearing interest, issued by incorporated companies or institutions of this State, shall be excluded from the assessment in the several counties and city of Baltimore, so far as relates to the State tax, the payment of said tax thereon being hereinbefore provided for.

COMMISSIONS OF EXECUTORS AND ADMINISTRATORS.

Id s 98
Tax on commissions of executors or administrators
22 Md 116

98. 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 when a legacy is left to an executor by way of compensation, such legacy shall be reckoned in the commissions fixed by the court.

Id s 99
Within what time Orphans' Courts to fix commissions
22 Md 116
45 Md 396

99. 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 executors or not, and all commissions so fixed shall be subject to the tax imposed by the foregoing section.

Id s 100
Within what time executor to pay tax.

100. Every executor or administrator shall pay said tax to the register of wills of the proper county or city, on the passage of his accounts, and on failure to do so, within thirty days thereafter, the register shall notify the State's attorney of the city or county, who shall thereupon put the bond of such executor or administrator in suit for the use of the State; and the said bond shall be liable therefor as for any other default of the principal obligor.

Bond of executor liable