

101. Upon payment of the register, he shall give to the executor or administrator duplicate receipts, one of which shall be forwarded by him to the treasurer, to be by him preserved, and copies thereof shall be evidence in suits upon the bonds of the register signing the same

Id s 101
Register to give
duplicate
receipts

102. The Orphans' Court, in fixing the commissions of executors and administrators, shall make no allowance for the tax hereby imposed, it being hereby intended that the said tax shall be paid out of said commissions, and not by the estate of the deceased.

Id s 102
Orphans' Courts
to make no al-
lowance for tax.

103. The provisions of this article imposing a tax on commissions of domestic executors or administrators, shall extend to the foreign executors or administrators of persons resident of other States, districts, or territories of the United States, or of any foreign country, who shall die possessed of, or entitled to, any of the public stocks or debt created or issued upon the credit of this State or of the city of Baltimore, or of the capital stock of any joint stock company incorporated by the authority of this State; and the Orphans' Courts of the county or city in which such stock is situated shall (after such foreign executor or administrator shall have been authorized by order of court to transfer the same) fix the commissions of such foreign executor or administrator, who shall thereupon pay the tax thereon to the register of wills of such county or city.

Id s 106
Provisions ex-
tended to for-
eign executors,
etc., of non-res-
ident decedents
entitled to pub-
lic stocks, etc.,
of this State.
45 Md 396.

COLLATERAL INHERITANCES, DISTRIBUTIVE SHARES AND LEGACIES.

104. 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, bargainor, devisor, 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, bargainor, devisor, donor, or intestate, shall be subject to a tax of two-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.

Id 118
Collateral in-
heritance tax.
41 Md 38
28 Md 578.

Proviso.

105. 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 or city two-and-a-half per centum of every hundred dollars he may hold for distribution among the distributees or legatees, and at that rate for any

Id s 114
Executor, etc,
pay tax before
distribution