

Tax on Commissions of Executors and Administrators.

- 97. State tax of ten per cent. on all such commissions
- 98. Orphans' court shall fix commissions.
- 99. Executors and administrators shall pay, when, suit on bond of.
- 100. Duplicate receipts to be given by the register
- 101. Orphans' court, in fixing commissions, to make no allowance for this tax.

Collateral Inheritance Tax.

- 102. All collateral successions to be subject to a tax of two and a half per cent
- 103. Executors and administrators to pay this tax
- 104. To be paid on appraised value of property.
- 105. To be paid within thirteen months.
- 106 Real estate to be appraised
- 107 Form of warrant to appraisers
- 108 How appraised if property lies in two counties
- 109. Inventory to be separate from that of personal estate.
- 110. Court may appoint appraiser in place of appraiser who fails to act.
- 111. Return of appraisement by executor or administrator.
- 112 Appraisement to be taken to be true value of estate.
- 113 Tax to be a lien.
- 114 Executor or administrator to collect same and pay to register or sell the property.
- 115. Method of ascertaining where the property is devised for life with remainder over.
- 116. Estate to be sold in case of default in payment of the tax.
- 117. Bond of executor or administrator to be liable.

- 118. Letters may be revoked and bond sued
- 119. Administrator *de bonis non* or *c. t. a* to have same powers.
- 120. Summons to parties entitled to administer to show cause why they do not administer.
- 121. Court may appoint administrators, when.
- 122. Answer under oath of applicant for letters
- 123. Register to give duplicate receipts to parties paying the tax
- 124. Clerks and registers to account quarterly with State treasurer.
- 125. Penalty for failure to so account.

Priority of State's Lien.

- 126. Commencement of suit to give State a lien on lands of debtor to State.

Tax on Official Commissions.

- 127 Enumeration of
- 128. Clerks not to administer official oath until this tax is paid.
- 129 Amount of this tax upon clerks.
- 130 Secretary of State to furnish comptroller, annually, a list of qualified officials.

Assessment of Corporate Stock Owned by Non-residents.

- 131. Situs of such stock for purposes of taxation

State Tax Commissioner.

- 132. Appointment, tenure; qualification, salary, duties.
- 133. Bank officers to report annually number of shares; State tax commissioner to assess the stock, and the bank to pay such tax, when.
- 134. Penalty for failure to make the statement.
- 135. Penalty for failure to pay the tax; suit by the State.