

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.

P. G. L., (1860,) art. 81, sec. 109 1844, ch. 184, sec. 4. 1874, ch. 483, sec. 101.

100. Upon payment to 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.

Ibid. sec. 110. 1844, ch. 184, sec. 5. 1874, ch. 483, sec. 102.

101. 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.

Collateral Inheritance Tax.

P. G. L., (1860,) art. 81, sec. 124 1844, ch. 237, sec. 1 1864, ch. 200. 1874, ch. 483, sec. 113. 1880, ch. 444.

102. 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, will, grant, bargain, gift or sale, made or intended to take effect in possession after the death of the grantor, bargainer, deviser 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, husband, wife, children and lineal descendants of the grantor, bargainer, testator, 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