

Tax on Commissions of Executors and Administrators.

1888, art. 81, sec. 97. 1860, art. 81, sec. 106. 1844, ch. 184, sec. 1. 1847, ch. 230, sec. 1. 1864, ch. 372. 1865, ch. 127. 1874, ch. 483, sec. 98.

112. 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.

Citizens' Nat. Bank v. Sharp, 53 Md. 521. *Renshaw v. Williams*, 75 Md. 498.

Ibid. sec. 98. 1860, art. 81, sec. 107. 1860, ch. 163. 1862, ch. 18. 1874, ch. 483, sec. 99.

113. 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.

Ibid. sec. 99. 1860, art. 81, sec. 108. 1844, ch. 184, sec. 2. 1874, ch. 483, sec. 100.

114. 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.

Renshaw v. Williams, 75 Md. 498.

Ibid. sec. 100. 1860, art. 81, sec. 109. 1844, ch. 184, sec. 4. 1874, ch. 483, sec. 101.

115. 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. 101. 1860, art. 81, sec. 110. 1844, ch. 184, sec. 5. 1874, ch. 483, sec. 102.

116. The orphans' court in fixing the commissions of executors and administrators shall make no allowance for the tax