

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.

1888, art. 81, sec. 102. 1860, art. 81, sec. 124. 1844, ch. 237, sec. 1.  
1864, ch. 200. 1874, ch. 483, sec. 113. 1880, ch. 444.

**117.** 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, 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, husband, wife, children and lineal descendants of the grantor, bargainor, 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 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.

*State v. Dorsey*, 6 Gill, 388. *Tyson v. State*, 28 Md. 577. *Cit. Nat. Bank v. Sharp*, 53 Md. 521. *State v. Dalrymple*, 70 Md. 295.

*Ibid.* sec. 103. 1860, art. 81, sec. 125. 1844, ch. 237, sec. 2  
1864, ch. 200. 1874, ch. 483, sec. 114.

**118.** 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 less sum, for the use of the State; this section shall not be construed so as to release any tax already fixed on any collateral inheritance, distributive share or legacy.

*State v. Dorsey*, 6 Gill, 388.