

decreed by the orphans' court within thirty days from the time of such decree, the court shall order and direct the executor or administrator to sell all the right, title and interest of such party in and to said estate or property, or so much thereof as the court may deem necessary, to pay his proportion of said tax and all expenses of sale; provided, however, that nothing in this section contained shall be construed to confer authority on the orphans' court to order the sale for the satisfaction of collateral inheritance tax of any life interest after the expiration of four years from the date of the death of the decedent, who shall have died seized and possessed of the property, or of any remainder or revisionary interest after the expiration of four years from the date at which such interest shall vest in possession. Sections 128, 129, 130 and 132 shall take effect from April 1, 1904, and be retroactive.

1888, art. 81, sec 117. 1860, art. 81, sec 139. 1847, ch 222, sec 7
1874, ch. 483, sec. 128.

133. The bond of an executor or administrator shall be liable for all money he may receive under this article for taxes, or for the proceeds of the sales of real estate received by him thereunder.

Ibid. sec. 118. 1860, art. 81, sec 140. 1847, ch. 222, sec. 8.
1874, ch. 483, sec. 129.

134. If any executor or administrator shall fail to perform any of the duties imposed upon him by this article, the orphans' court of the county in which the administration was granted may revoke his administration, and his bond shall be liable, and the same proceedings shall be had against him as if his administration had been revoked for any other cause.

Ibid. sec. 119. 1860, art. 81, sec. 141. 1846, ch. 222, sec. 9.
1874, ch. 483, sec. 130.

135. The powers and duties of an administrator *de bonis non*, or with the will annexed, shall be the same under this article as those of an executor or administrator, and he shall be subject to the same liabilities.

Ibid. sec. 120. 1860, art. 81, sec. 142. 1847, ch. 222, sec. 10.
1874, ch. 483, sec. 131. 1892, ch. 473.

136. In all cases where any estate real, personal or mixed, shall be subject to the collateral inheritance tax imposed by this article and no administration is taken out on the estate of