

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, bargainer, devisor, 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 hundred dollars shall be subject to the tax imposed by this section.

SEC. 2. *And be it enacted*, That this act shall take effect from and immediately after its passage, and shall apply to all cases of collateral inheritance tax heretofore claimed of, but not actually paid by the husband of any decedent.

Effective.

Approved April 14, 1880.

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CHAPTER 445.

AN ACT to protect oysters in the waters of Pocomoke sound, in Somerset county.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That it shall not be lawful for any person or persons to employ any canoe, boat or vessel in catching or taking oysters with scoop, scrape, drag or dredge, or any similar instrument, within the waters of Pocomoke sound, in Somerset county; nor shall any person or persons take or catch oysters for sale within said waters otherwise than with tongs, as restricted and regulated by the provisions of the General Oyster Law in force in this State.

Unlawful to take oysters.

SEC. 2. *And be it enacted*, That any person or persons violating the provisions of this act shall be