

CHAPTER 455.

AN ACT to repeal and re-enact with amendments section one-hundred and twenty-six of the act of the General Assombly of Maryland, passed at January session, eighteen hundred and seventy-four, chapter four hundred and eighty-three, entitled an act to repeal article eighty-one of the Code of Public General Laws of the State of Maryland, entitled "Revenue and Taxes," and to re-enact the same with amendments.

Repealed and re-enacted.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That section one-hundred and twenty six of the act of the General Assembly of Maryland, passed at January session, eighteen hundred and seventy-four, chapter four hundred and eighty-three, entitled an act to repeal article eighty-one of the Code of Public General Laws of the State of Maryland, entitled "Revenue and Taxes," and to re-enact the same with amendments, be and the same is hereby repealed and re-enacted with amendments so as to read as follows :

What proportion of tax.

SECTION 126. Whenever any estate, real, personal or mixed, of a decedent, shall be subject to the tax mentioned in the preceding sections, and there be a life estate, or interest, for a term of years, or a contingent interest given to one party, and the remainder or reversionary interest to another party, the Orphans' Court of the county or city in which administration is granted, shall determine, in its discretion, and at such time as it shall think proper, what proportion the party entitled to said life estate, or interest for a term of years, or contingent interest, shall pay of said tax; and the judgment of said court shall be final and conclusive, and the party entitled to said life estate, or interest for a term of years, or other contingent interest, shall, within thirty days after the date of such determination, pay to the register of wills his proportion of said tax, and