

Teachers receiving \$1800 to \$2399, twelve per cent  
Teachers receiving \$2400 to \$2999, thirteen per cent  
Teachers receiving \$3000 to \$3599, fourteen per cent  
Teachers receiving \$3600 and over, fifteen per cent.  
And provided, further, that the County Commissioners of Cecil County shall include in the levies for the years 1933 and 1934 sufficient amounts to pay the salaries as hereinabove reduced.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1933.

Approved April 21, 1933.

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## CHAPTER 250.

AN ACT to repeal and re-enact, with amendments, Section 4 of Article 62A of the Code of Public General Laws of Maryland, 1929 Supplement, title "Maryland Estate Tax."

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 4 of Article 62A of the Code of Public General Laws of Maryland, 1929 Supplement, title "Maryland Estate Tax," be, and the same is hereby repealed and re-enacted, with amendments, to read as follows:

4. To Whom Payable. The "Maryland Estate Tax" shall be a charge upon the entire "Maryland Estate" of the "Decedent"; and the "Executor" shall pay the same to the Comptroller of the State of Maryland in such amount as is certified to said Comptroller by the Register of Wills of the city or county in which administration is had, or if none such, where the "Decedent" had his residence, and shall file with such Register an affidavit showing:

(1) The amount of the "Federal Estate Tax" before allowing the maximum credit for taxes of any of the kinds as provided in said Section 301(b) of said "Revenue Act of 1926";

(2) The proportion of "Non-Taxable Property" to the entire "Estate," as referred to in Section 1(h) of this Article;