

should pay a higher license fee, graded according to some accepted standard.

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## IN RE COLLATERAL INHERITANCE TAX

Attention of the Commission has been directed to the fact that the State of Maryland is losing considerable amount of revenue from the tax on collateral descent, as at present administered by the registers of wills throughout the State.

Article 81, Section 120, provides for a tax of 5% on all estates, real, personal and mixed, passing to any person or corporation other than to father, mother, husband, wife, children and lineal descendants, and is as follows:

“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 or testator, donor or intestate, shall be subject to a tax of five per centum in every hundred dollars of the clear value of such estate, 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.”

Sections 121 to 144 inclusive set forth all of the law for the levying of the assessment and the appraisement and for the collection of the collateral inheritance tax.