

the said court or by other satisfactory evidence, was held on the first day of any month in any year for which the tax may become due, and by any person entitled under the laws of this State to hold the same free from taxation.

SEC. 2. *And be it further enacted*, That this Act shall take effect from the date of its passage.

Approved April 1, 1908.

CHAPTER 695.

AN ACT to repeal and re-enact with amendments sections 117 and 140 of article 81 of the Code of Public General Laws of Maryland, title "Revenue and Taxes," sub-title "Collateral Inheritance Tax."

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That section 117 and section 140 of article 81 of the Code of Public General Laws of Maryland of 1904, title "Revenue and Taxes," sub-title "Collateral Inheritance Tax," be and the same are hereby respectively repealed and re-enacted with amendments, so as to read respectively as follows:

117. 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, bargain, deviser 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.

140. It shall be the duty of the several clerks and the several Registers of Wills in this State to account with and pay to the Treasurer on the first Monday of March, June, September and December in each and every year all sums of money received