

by them respectively, for which the clerks shall be allowed a commission of two and one-half per centum, and the Register of Wills shall be allowed a commission of twelve and one-half per centum upon the amount of said Collateral Inheritance Tax, and the said clerks shall be allowed a commission of five per centum, and the Register of Wills shall be allowed a commission of twenty-five per cent. upon the amount received of the tax on official commissions and executors commissions respectively, so paid over.

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

Approved April 8, 1908.

CHAPTER 124.

AN ACT to repeal and re-enact with amendments section 160 of article 81 of the Code of 1904 of the Public General Laws of Maryland, as amended by chapter 467 of the Acts of the General Assembly of Maryland of 1906.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That section 160 of article 81 of the Code of 1904 of the Public General Laws of Maryland, as amended by chapter 467 of the Acts of the General Assembly of Maryland of 1906, be and the same is hereby repealed and re-enacted with amendments, so as to read as follows:

160. Any corporation having a capital stock divided into shares, and owning as an investment of any part of its capital or surplus, any of the stock debt of this State upon which the State tax has been deducted by the treasurer, or of the stock debt of the city of Baltimore on which the State taxes have been paid, or are payable by said city, or shares in any national bank or other corporation of this State upon which the State and county or city taxes are levied and paid, or are payable by such bank or other corporation, shall report in detail, on or before the fifteenth of March in each year, under the oath of the president, cashier, treasurer or other proper officer to the State Tax Commissioner such of said stock debts and shares of said national banks and other corporations of this State owned at the time of making said report, and which were owned by such corporation on January first of said year and for six months continuously theretofore; and the said State Tax Commissioner shall assess the value of said stock debt of the city of Baltimore and all the provisions of section 162 as to notice and appeal in the case of the assessment of the shares of stock