

Code of Maryland be and the same is hereby repealed and re-enacted with amendments so as to read as follows:

80 The provisions of this code imposing a tax on commissions of domestic executors and administrators shall extend to such foreign executors or administrators; and the orphans' court of the county or city in which the stock transferred is situated shall fix the commissions of such foreign executor or administrator, who shall thereupon pay the tax thereon to the register of such county or city. Any officer of the State of Maryland or of the City of Baltimore, and any corporation incorporated under the laws of this State, and any national bank in this State, who or which transfers or permits to be transferred any stocks or debts by foreign executors or administrators in violation of the provisions of this Article shall be subject to a penalty of not less than \$50, nor more than \$500, to be recovered by the State for its own use.

SEC. 2. *And be it further enacted*, That this Act shall take effect on and after June 1, 1918.

Approved March 22nd, 1918.

CHAPTER 32.

AN ACT to repeal and re-enact with amendments Section 154 of Article 81 of the Annotated Code of Maryland, title "Revenue and Taxes," sub-title "State Tax Commissioner," as said Section was repealed and re-enacted by Chapter 631 of the Acts of the General Assembly of Maryland of 1916, the same providing for the imposition of penalties for the failure or refusal to make annual reports to the State Tax Commission on or before the first day of March in every year, and providing for the collection of such penalties as taxes are collected, with power to the State Tax Commission to abate or reduce the same, and with power also to the Commission to abate or reduce penalties imposed under said section before amended by this Act, and providing for the collection of such penalties.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 154 of Article 81 of the Annotated Code of Maryland, title "Revenue and Taxes," sub-title "State Tax Commissioner," as said Section was repealed and re-enacted by Chapter 631 of the Acts of the General Assembly