

CHAPTER 200.

AN ACT to amend and re-enact section one hundred and twenty-four and section one hundred and twenty-five of Article eighty-one of the Code of Public General Laws, entitled, Revenues and Taxes, and relating to the tax on Collateral Inheritances, Distributive Shares and Legacies. Passed March 7, 1864.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That section one hundred and twenty-four and section one hundred and twenty-five of Article eighty-one, of the Code of Public General Laws entitled, revenues and taxes, and relating to the tax on collateral inheritances, distributive shares and legacies, be and the same hereby are amended and re-enacted, so as to read as follows : Code amend ed.

124. 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, grant, bargain, gift or sale, made or intended to take effect in possession after the death of the grantor, bargainer, 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, wife, children, and lineal descendants of the grantor, bargainer, deviser, donor or intestate, shall be subject to a tax of one and a half per centum on every hundred dollars of the clear value of such estates, 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 may 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 ; this not to apply to negroes manumitted by deed or will. Tax to be levied.

125. Every executor or administrator to whom administration may be granted before he pays any Sums to be paid to the Register.