

tion, and the said court shall have power to provide for the examination of witnesses under a commission or by deposition, and for taking or collecting other necessary evidence to be used at the hearing as aforesaid and for the trial of issues involving any controverted matter of fact by a jury, under the direction of the said court, if the said court shall deem such trial to be proper, and either party may appeal from the final order to be passed by the said court or any order determining the merits of the said application or any part thereof to the Court of Appeals, and the said appeal shall be heard and determined at the first term of the said court next after the transmission of the transcript of the record of the said appeal to the said court, and in the event of an appeal as aforesaid, the said Court of Appeals shall have authority to pass such order in relation to the costs of the said proceeding as may seem right and proper.

CHAPTER 372.

Passed March
7, 1864.

AN ACT to amend and re-enact section one hundred and six of Article eighty-one of the Code of Public General Laws entitled, "Revenue and Taxes," and relating to the tax on Executors' and Administrators' commissions.

Amended and
re-enacted.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That section one hundred and six of Article eighty-one of the Code of Public General Laws entitled, "Revenue and Taxes," and relating to the tax on Executors' and Administrators' commissions, be and the same hereby is amended and re-enacted so as to read as follows:

Commissions
to be taxed.

106. All commissions allowed to Executors or Administrators by the Orphans' Courts of this State shall be subject to a tax, for the benefit of the State, of one-twentieth part of the sum so