

County, State of Maryland, deceased, Thirty-five dollars (\$35.00), collateral inheritance tax paid to the Register of Wills of Dorchester County, State of Maryland.

WHEREAS, By the last will and testament of Elizabeth G. Gray, late of Dorchester County, State of Maryland, deceased, which will was duly admitted to probate in the office of the Register of Wills of Dorchester County, State of Maryland, on March 30, 1913, the said Elizabeth G. Gray devised unto Lottie J. Willis and Margaret B. Willis, certain property therein mentioned; and

WHEREAS, The said Lottie J. Willis and Margaret B. Willis were compelled to pay unto the State of Maryland, collateral inheritance tax on said estate amounting to the sum of Ninety dollars (\$90.00); and

WHEREAS, The property from which the bequests or devises were to have been paid, was appraised at the sum of Eighteen hundred dollars (\$1,800.00) and a collateral inheritance tax thereon amounting to Ninety dollars (\$90.00) was paid to the Register of Wills of Dorchester County aforesaid; and

WHEREAS, The said property was afterwards sold for the sum of one thousand (\$1,000.00) upon which a collateral inheritance tax would amount to the sum of Fifty dollars (\$50.00); the collateral inheritance tax therefor was paid into the Treasury of the State of Maryland upon said estate by the Register of Wills of Dorchester County, to whom was paid the same by the legatees, Lottie J. Willis and Margaret B. Willis, aforesaid, amounting to the sum of Ninety dollars (\$90.00).

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the sum of Thirty-five dollars (\$35.00) paid by Lottie J. Willis and Margaret B. Willis, of Dorchester County, State of Maryland, legatees and devisees of Elizabeth G. Gray, of said County, deceased, as a collateral inheritance tax in the State of Maryland, be and the same is hereby refunded to the said Lottie J. Willis and Margaret B. Willis, and the Comptroller of the Treasury of the State of Maryland is hereby authorized and directed to draw his warrant upon the Treasurer of the State of Maryland, for the said sum of Thirty-five dollars (\$35.00) to the said Lottie J. Willis and Margaret B. Willis, legatees and devisees of Elizabeth G. Gray, late of Dorchester County, deceased.