

## CHAPTER 52.

AN ACT to add a new section to the Revised Charter of Baltimore City, to follow Section 171, and to be known as Section 171A.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new section be and the same is hereby added to the Revised Charter of Baltimore City, to follow Section 171, and to be designated Section 171A, and to read as follows:

171A. Executors and administrators shall pay all taxes due from their decedents, also all taxes levied upon the estates in their hands, prior to the final account and distribution, as preferred debts and to the exclusion of all others except the necessary funeral expenses, and on failure their bonds shall be put in suit for the use of the State and the Mayor and City Council of Baltimore, and recovery had for the whole amount of State and City taxes due and interest and penalty, if any, from the time they were payable. In the event of any distribution being made by an executor or administrator, on or after the first day of October in any year, either before or after the taxes have been levied for the ensuing year, said executor or administrator shall retain sufficient funds to pay State and City taxes for the ensuing year upon all property so distributed, and shall pay said taxes when due, and, in default thereof, they and the sureties on their bonds shall be liable for said taxes, and interest and penalty if any, upon said property so distributed. This Section shall also apply to guardians, in regard to taxes upon property in their hands as such and property distributed by them; and shall also apply to Receivers and Trustees, in regard to property in their hands as such and in regard to property distributed by them, provided that said receivers and trustees shall be liable only for taxes due at the time of the distribution upon property or funds distributed to creditors. Any Auditor who shall pass the account of any such executor, administrator or guardian, without requiring the provisions of this section to be complied with, shall himself be liable, together with the securities on his bond, for such taxes.

Approved March 21st, 1916.