

## CHAPTER 242.

AN ACT to repeal and re-enact, with amendments, Section 124 of Article 81 of the Code of Public General Laws of Maryland, Edition of 1924, title "Revenue and Taxes," sub-title "Collateral Inheritance Tax," and to add three new Sections to said Article, one of said Sections to follow immediately after Section 136 and to be known as Section 136-A, and the two remaining new Sections to follow immediately after Section 143 and to be known as Sections 143-A and 143-B, providing a method for the determination of the collateral inheritance tax in certain cases, authorizing the collection of said tax in such cases, and the imposition and collection of penalties for non-compliance with the provisions thereof.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 124 of Article 81 of the Annotated Code of Maryland, Edition of 1924, title "Revenue and Taxes," sub-title "Collateral Inheritance Tax," be and the same is hereby repealed and re-enacted with amendments so as to read as follows:

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, will, grant, bargain, gift or sale, made or intended to take effect in possession after the death of the grantor, bargainor, devisor or donor to any person or persons, bodies corporate, in trust or otherwise, other than to or for the use of the father, mother, husband, wife, children and lineal descendants of the grantor, bargainor or testator, donor or intestate shall be subject to a tax of five per centum in every hundred dollars of the clear value of such estate, money or securities; and all executors, administrators, trustees and other persons making distribution, shall only be discharged from liability for the amount of such tax, the payment of which they 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. Provided further, that nothing in this section shall apply to any such estate or