

at his own expense, connecting Glen Island with the mainland at Beard's Point, over the waters of South River, a distance of about three hundred and fifty feet, the plans and specifications and erection thereof to be subject to the approval of the Chief Engineer and Secretary of War of the United States of America, and the Roads Engineer of Anne Arundel County, Maryland.

SEC. 2. *And be it further enacted*, That this Act shall take effect on and after June 1, 1927.

Approved March 23, 1927.

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### CHAPTER 43.

AN ACT to repeal and re-enact with amendments Section 125 of Article 81 of the Annotated Code of Maryland (1924 Edition), title "Revenue and Taxes," sub-title "Collateral Inheritance Tax."

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 125 of Article 81 of the Annotated Code of Maryland (1924 Edition), title "Revenue and Taxes," sub-title "Collateral Inheritance Tax," be and it is hereby repealed and re-enacted with amendments to read as follows:

125. Every executor or administrator, to whom administration may be granted, before he pays any legacy or distributes the shares of any estate liable to the tax imposed by the preceding section, shall pay to the register of wills of the proper county or city, five per centum of every hundred dollars he may hold for distribution among the distributees or legatees except as hereinafter provided, and at that rate for any less sum, for the use of the State; this section shall not be construed so as to release any tax already fixed on any collateral inheritance, distributive share or legacy. Such tax shall not be paid or collected upon any increase in value of the estate or income accrued thereon subsequent to the date of death of the decedent, testator, grantor, bargainor or doner.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1927.

Approved March 31, 1927.