

SECTION 1. *Be it enacted by the General Assembly of Maryland*, that a new section be and the same is hereby added to Article 81 of the Annotated Code of Maryland, edition of 1924, title "Revenue and Taxes," to follow immediately after Section 148, and to be known as Section 148-A, and to read as follows:—

148-A. Except as to tangible personal property having an actual situs in the State of Maryland, no tax on commissions of executors or administrators of non-resident decedents, and no inheritance, estate, or death or transfer tax of any character, in respect of personal property (including also therein mortgages upon real or personal property located within the State of Maryland) of non-resident decedents, shall be payable (a) if the decedent at the time of his death was a resident of a state or territory of the United States, or of any foreign country, which at the time of the distribution, transfer, or other disposition of such personal property of such decedent in Maryland did not impose a transfer tax or death tax of any character in respect of personal property of residents of this state (except tangible personal property having an actual situs in such state or territory or foreign country), or, (b) if the laws of the state, territory or country of residence of the decedent at the time of such distribution, transfer or other disposition contained a reciprocal exemption provision under which residents of Maryland are exempted from transfer taxes or death taxes of every character in respect of personal property (except tangible personal property having an actual situs in such state or territory or foreign country) provided the State of Maryland allows a similar exemption to residents of the state, territory or country of residence of such decedent. For the purposes of this section the District of Columbia and possessions of the United States shall be considered territories of the United States. Nothing herein shall be construed to subject to taxation anything heretofore exempt therefrom; and any and all laws or parts of laws of Maryland in conflict or inconsistent with the provisions of this Section 148-A are hereby repealed to the extent of such conflict or inconsistency.

Approved April 5, 1927.

CHAPTER 351.

AN ACT to authorize the Board of Public Works to construct a new office building for the Motor Vehicle Department and to acquire such land as may be necessary for that purpose.