

donor, to any person or persons, or 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 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, deviser or donor, or by escheat, passing to this State, or to any county or city of this State; and provided further that no tax shall be imposed which is forbidden by Section 130 of this Article.

106. Every executor to whom administration may be granted, before he pays any legacy or distributive share of any estate liable to the tax imposed by Section 105, 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; provided that such tax shall not be paid or collected upon any increase in value of the estate or any income thereon accrued subsequent to the date of the death of the decedent.

107. When any species of property other than money or real estate shall be subject to said tax, the tax shall be paid on the appraised value thereof as filed in the office of the register of wills of the proper county or city, which appraisal shall be subject to modification by the Orphans' Court appointing such appraisers, for good cause shown; and every executor shall have power, under the order of the Orphans' Court, to sell, if necessary, so much of said property as will enable him to pay said tax.