

ing passed upon a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly the same shall take effect from the date of its passage.

Approved April 29, 1936.

CHAPTER 124.

AN ACT to repeal and re-enact, with amendments, Sections 104-A, 105, 105-A, 106, 108, 115, 116, 118, 119, 120, 124, 126 and 127 of Article 81 of the Annotated Code of Maryland, 1935 Supplement, title "Revenue and Taxes," sub-title "Inheritance Tax," and to add a new section to be known as Section 132-A, and to follow immediately after Section 132, said new section providing for reciprocity with other States in respect to the collection of the inheritance tax and similar taxes upon the estates of non-resident decedents.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 104-A, 105, 105-A, 106, 108, 115, 116, 118, 119, 120, 124, 126 and 127 of Article 81 of the Annotated Code of Maryland, 1935 Supplement, title "Revenue and Taxes," sub-title "Inheritance Tax," be, and the same are hereby repealed and re-enacted, with amendments, to read as follows:

104A. There is hereby levied and imposed a tax at the rate of one per centum on every one hundred dollars of the clear value of any and all property, having a taxable situs in this State, passing at the death of any resident or non-resident decedent, in trust or otherwise, to or for the use of the father, mother, husband, wife, children, or lineal descendants of such decedent.

105. There is hereby levied and imposed a tax at the rate of seven and one-half per centum on every one hundred dollars of the clear value of any and all property, having a taxable situs in this State, passing at the death of any resident or non-resident decedent, in trust or otherwise, to or for the use of any person or persons, other than the father, mother, husband, wife, children or lineal descendants of such decedent; provided, however, that nothing in this sec-