

tion shall apply to property passing to the State or to any county or city of the State by escheat or otherwise, or to monies not in excess of five hundred dollars bequeathed for the perpetual upkeep of a grave or graves.

105A. The taxes imposed by the two preceding sections of this sub-title shall apply to all tangible or intangible property, real or personal, passing either by will or under the intestate laws of this State, or by deed, gift, grant, bargain or sale, made in contemplation of death, or intended to take effect in possession at or after the death of a decedent, including property in which the decedent, prior to his death, had an interest as joint tenant or tenant in common, and including property over which the decedent retained any dominion during his lifetime. The reservation of a beneficial interest in favor of the decedent or of a power of revocation, absolute or conditional or of a power of appointment by will or otherwise, in or over any property passing subject to the tax imposed by this sub-title, shall be deemed to constitute dominion within the meaning of this section. In cases of joint tenancy, where the interests are not otherwise specified or fixed by law, the interest passing shall be determined by dividing the value of the property by the number of joint tenants. Provided, however, that any legacy or bequest to any person or body corporate, the value of which does not exceed one hundred dollars, shall be exempt from the payment of any tax under the provisions of this sub-title.

106. Every executor, administrator, trustee, agent, fiduciary or other person making distribution of any property passing subject to the taxes imposed by this sub-title shall be charged with the payment thereof, and shall only be discharged from liability for the amount of said tax or taxes by paying the same for the use of the State to the Register of Wills of the proper county or city, before making any distribution to the person or persons entitled. Unpaid taxes shall bear interest at the rate of six per centum per annum after the expiration of thirty days from their due date.

108. Every executor shall, within thirteen months from the date of his administration, pay said tax on distributive shares and legacies in his hands, and on failure to do so he shall forfeit his commissions. After the expiration of said thirteen months the Orphans' Court shall not entertain any petition or other proceeding for the re-