

ceiving such estate or any interest therein, to file the inventory within the time and in the manner hereinabove provided. Upon the filing of the inventory as required by this section, the Orphans' Court shall appoint at least two appraisers to value the property listed in any such inventory for the purpose of determining the amount of tax due and payable hereunder; and the tax so ascertained to be due shall become payable at once to the Register of Wills, for the nonpayment of which he is authorized to institute suit for and on behalf of the State of Maryland in any court of competent jurisdiction.

127. Whenever any property shall pass subject to the inheritance tax imposed by this sub-title, and there is no formal administration of such estate subject to the jurisdiction of any court, and no inventory is filed as required by the last preceding section, it shall be and become the duty of the Register of Wills of the county or city in which the inventory shall have been filed, under the provisions of the preceding section, to apply for the appointment of at least two appraisers to value any such estate that may come to his attention, for the purpose of determining the amount of tax due and payable hereunder, and the tax so ascertained to be due shall become payable at once to the Register of Wills, and in addition thereto the person or persons liable for the payment of said tax shall be and become liable by way of a penalty for the payment of an additional sum equal to 25% of the amount of tax so determined to be due, and for the non-payment of said tax or the penalty, the Register of Wills is authorized to cause suit to be instituted in the name of the State of Maryland through the Attorney General in any court of competent jurisdiction.

SEC. 2. *And 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 Code of Public General Laws of Maryland, 1935 Supplement, title "Revenue and Taxes," sub-title "Inheritance Tax," said new section to be known as Section 132-A, to follow immediately after Section 132, and to read as follows:

132-A. Every executor or administrator granted letters of administration by any Orphans' Court within this State upon the estate of a non-resident decedent, shall file with the Register of Wills an itemized statement of all the decedent's property in this State and the appraised value there-