

the Acts of the General Assembly of 1935, title "Revenue and Taxes," sub-title "Inheritance Tax."

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 106 of Article 81 of the Code of Public General Laws of Maryland, 1929 Edition, as re-enacted by Chapter 90 of the Acts of the General Assembly of 1935, title "Revenue and Taxes," sub-title "Inheritance Tax," be, and the same is hereby repealed and re-enacted, with amendments, so as to read as follows:

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 this sub-title, shall pay to the Register of Wills of the proper county or city, one per centum of every hundred dollars he may hold for distribution among the distributees or legatees specified in Section 104-A of this sub-title, and seven and one-half per centum of every hundred dollars he may hold for distribution among the distributees or legatees specified in Section 105 of this sub-title, except as hereinafter provided, and at that rate for any less sum, for the use of the State.

SEC. 2. *And be it further enacted,* That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, and being passed upon a yea 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 May 17, 1935.

CHAPTER 521.

AN ACT to repeal and re-enact with amendments Section 500 of Article 16 of the Code of Public Local Laws of Maryland (1930 Edition), entitled "Montgomery County" as same was amended by Chapter 227 of the Laws of Maryland of 1933, relating to the salary of the Police Justice.

(Vetoed.)