assessment and collection of the tax against said interests; and to fix the commissions allowed to Clerks and Registers of Wills for the collection of said tax:

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the sub-title "Collateral Inheritance Tax," following after Section 104 of Article 81 of the Code of Public General Laws of Maryland, be and it is hereby amended by omitting the word "Collateral," so that the sub-title, as amended, shall read "Inheritance Tax."

SEC. 2. *And be it further enacted,* That a new section be and the same is hereby added to Article 81 of the Code of Public General Laws of Maryland, to follow immediately after Section 104 and the sub-title as amended, to be known as Section 104A, and to read as follows:

104A. All estates, real, personal or mixed, money, public and private securities for money of every kind passing from any person who may die seized and possessed thereof, being in this State, either by will or under the intestate laws of this State, or any part of such estate or estates, money or securities, or interest therein, transferred by deed, grant, bargain, gift or sale, made or intended to take effect in possession after the death of the grantor, bargainor, devisor or donor, to or for the use of, in trust or otherwise, the father, mother, husband, wife, children or lineal descendants of the grantor, bargainor or testator, donor or intestate, shall be subject to a tax of one 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 described; 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, devisor 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.