

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.

128. In all cases where application is made to the Orphans' Court or Register of Wills of any county or the City of Baltimore for letters testmanetary or of administration the said Court or Register shall inquire of the person making application whether he knows or believes that there is any real estate of the decedent liable to the inheritance tax, and the answer of such applicant shall be given on oath if the Court or Register requires it.

129. The Register of Wills shall give to the person paying the inheritance tax imposed by this sub-title a receipt for said tax, which shall discharge such person from liability for such tax so receipted for.

131. It shall be the duty of the several clerks and the several registers of wills in this State to account with and pay to the Treasurer monthly all sums of money received by them respectively, for which the clerks shall be allowed a commission of one per centum, and the Register of Wills shall be allowed a commission of five per centum upon the amount of said inheritance tax, and the said clerks shall be allowed a commission of five per centum, and the Register of Wills shall be allowed a commission of twenty-five per cent. upon the amount received of the tax on official commissions and executors' commissions, respectively, so paid over.

SEC. 4. *Be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the