

on Commissions of Executors and Administrators," the said new section to be known as Section 101A and to follow immediately after Section 101 of said Article, prescribing the method of collecting the tax on commissions of executors and administrators where there is an administrator ad colligendum first appointed and an executor or administrator subsequently appointed.

SECTION 1. *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 Annotated Code of Public General Laws of Maryland, 1929 Supplement, title "Revenue and Taxes," sub-title "Tax on Commissions of Executors and Administrators," said new section to be known as Section 101A, to follow immediately after Section 101 of said Article, and to read as follows:

101A. Whenever an administrator ad colligendum is appointed by any Orphans' Court of this State, all commissions allowed him by the Orphans' Courts of this State shall be subject to a tax for the benefit of the State of an amount equal to three-tenths ($\frac{3}{10}$) of one per cent. on the first Twenty Thousand Dollars (\$20,000.00) of the estate, and one fifteenth ($\frac{1}{15}$) of one per cent. on the balance of the estate, and any executor or administrator thereafter appointed for such estate shall pay the tax prescribed in the previous section of this Article, but shall be allowed a credit thereon for any tax on commissions actually theretofore paid by any administrator ad colligendum.

SEC. 2. *And be it further enacted,* That this Act shall take effect on June 1, 1935.

Approved May 17, 1935.

CHAPTER 290.

AN ACT to repeal and re-enact with amendments Section 202 of Article 93 of the Annotated Code of Public General Laws of Maryland, Edition of 1924, title "Testamentary Law," sub-title "Guardians and Infants not residing in the State," providing for the appointment of an agent for a non-resident guardian upon whom service may be made.