

“Revenue and Taxes,” sub-title “Ordinary Taxes,” sub-heading “What Shall Be Taxed and Where,” be and it is hereby repealed and re-enacted, with amendments, to read as follows:

(28) Vessels of over five hundred (500) dead weight tons, and aircraft of over five (5) dead weight tons registered at any port in this State owned by American citizens or partnerships or by any domestic corporation regularly engaged in foreign or coastwise commerce between any port in the State of Maryland and any port or ports beyond the limits of the Chesapeake Bay and its tributaries, provided that the exemption granted by this sub-section shall end December 31, 1935.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1931.

Approved April 17, 1931.

CHAPTER 426.

AN ACT to repeal and re-enact, with amendment, Section 286 of Article 93 of the Annotated Code of Maryland, title “Testamentary Law,” sub-title “Register of Wills.”

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 286 of Article 93 of the Annotated Code of Maryland, be, and the same is hereby repealed and re-enacted, with amendment, to read as follows:

286. Every register shall annually return to the comptroller a full and accurate account of all his fees, emoluments and receipts, and of all the expenses incident to his office, and such account shall be rendered under oath, and in such form, and shall be supported by such proofs as shall be prescribed by the comptroller; and every register shall render with his accounts of the expenses incident to his office a list of the clerks employed by him, stating the rate of compensation allowed to each, and the duties which they severally perform, and also an account of the sums paid for stationery, official or contingent expenses, fuel and other things, and stating the purposes for which said expenses are applied; and in the account of fees there shall be a separate statement of all those fees.