

Upon the final distribution of any trust estate, or portion thereof, an allowance commensurate with the labor and responsibility involved in making such distribution, including the making of any division, the ascertainment of the parties entitled, the ascertainment and payment of taxes and any necessary transferring of assets; such allowance to be subject to revision or determination by any court of equity having jurisdiction in the premises. In the absence of special circumstances such allowance shall be equal to one-half of one per cent upon the value of the corpus so distributed.

In determining what is a single trust for the application of the rates aforesaid all property held undivided under the terms of the Will or other instrument creating such trust, shall be considered as a single trust; but after any shares have been set apart or divided, to be held in separate trust, under the terms of any such will or other instrument, each separate trust so set apart shall be considered as a single trust.

SEC. 2. *And be it further enacted*, That this Act shall take effect on June 1, 1939.

Approved May 3, 1939.

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## CHAPTER 101.

(Senate Bill 141)

AN ACT to repeal and re-enact with amendments Section 57 of Article 77 of the Annotated Code of Maryland (1924 Edition), title "Public Education", sub-title "Chapter 4. County Board of Education," to provide that the County Board of Education of Allegany County shall submit an itemized statement of all its expenditures for each year.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 57 of Article 77 of the Annotated Code of Maryland (1924 Edition), title "Public Education", sub-title "Chapter 4. County Board of Education", be and it is hereby repealed and re-enacted with amendments to read as follows:

57. Each county board of education shall hereafter provide for at least an annual audit of its business and financial transactions and of the accounts of its treasurer