

1844. THOMAS G. PRATT, ESQUIRE, GOVERNOR.

CHAP. 184.

CHAPTER 184.

Passed Feb. 22, 1845. *An act imposing a Tax on Commissions allowed to Executors and Administrators, to aid in paying the Debts of the State.*

Executors and administrators shall be subject to a tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That in all cases of the grant of letters testamentary, or of administration, from and after the first day of June next, the commissions allowed by the Orphan's courts of the several counties of this State, and of Howard District, to executors and administrators, shall be subject to a tax for the benefit of this State, of one-tenth part of the sum so allowed, to be paid in the manner hereinafter directed.

Tax to be paid to register of wills of the proper county, &c.

SEC. 2. *And be it enacted,* That it shall be the duty of all and every executor and executors, administrator and administrators, upon the passage of his, her or their account or accounts, in which commissions shall be allowed, to pay to the register of wills of the proper county, or of Howard District, for the use of this State, the proportion aforesaid, of his, her or their commissions, allowed in all and every account or accounts as aforesaid, as required by the preceding section; and on failure to do so within thirty days from the time of the passing of such account, it shall be the duty of the said register to give notice to the Deputy of the Attorney General of said county, or of Howard District, who shall thereupon put the bonds of such executor or executors, administrator or administrators, in suit, for the use of this State, which bond shall be liable therefor, as for any other default of the principal obligor or obligors therein.

Registers to pay the sums so received to Treasurer of the State.

SEC. 3. *And be it enacted,* That it shall be the duty of the said registers, on or before the first days of October, January, April and July, in each and every year, from and after the passage of this act, to pay to the Treasurer of this State, all sums of money paid to and received by them, under the provisions of this act, accompanied with a statement of the amount so received, under oath or affirmation, verifying the truth thereof, and on failure, their official bonds shall be put in suit, and a recovery had thereon, for the use of this State, for the amount which they may so fail to pay, with interest at the rate of ten per centum per annum, from the time of such default.

Make oath.

Give duplicate receipts.

SEC. 4. *And be it enacted,* That upon payment to the said registers as aforesaid, they shall give to the executor or executors, administrator or administrators, paying, duplicate receipts; one of which shall be forwarded by the said executor or executors, administrator or administrators, to