

Passed Feb 26, 1845.

*An act Imposing a Tax on Collateral Inheritances, Distributive Shares and Legacies, to aid in paying the Debts of the State.*

After 1st June a tax imposed on all estates, money, &c.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That from and after the first day of June next, all estates, real personal and mixed, money, public and private securities for money, of every nature and kind whatsoever, passing from any person who may die seized and possessed thereof, being in this State, either by will or under the intestate laws of this State, or any part of such estate, or estates, money, or securities as aforesaid, or interest therein, transferred by deed, grant, bargain, gift, or sale, made or intended to take effect in possession or enjoyment after the death of the grantor, bargainor, deviser, or donor, to any person or persons, or bodies politic or corporate, in trust or otherwise, other than to or for the use of the father, mother, wife, children, and lineal descendants, born in lawful wedlock, of the grantor, bargainor, deviser, donor or intestate, shall be and they are hereby made subject to a tax or duty of two and one-half per centum on every hundred dollars of the clear value of such estate or estates, or money or securities as aforesaid, to be paid to the use of this State; and all executors and administrators and their sureties, shall only be discharged from liability of the amount of such tax, the payment of which they may be charged with, by paying the same over for the use of this State, as hereinafter directed; *provided,* that no estate which may be valued at a less sum than five hundred dollars, shall be subject to the duty or tax aforesaid.

Executors and administrators to pay two and a half per centum.

SEC. 2. *And be it enacted,* That from and after the said first day of June next, all and every executor and executors, administrator and administrators, to whom letters testamentary or of administration shall be granted, shall before he, she or they pay any legacy or distribute the shares of any estate, passing as aforesaid, pay to the register of wills of the proper county, or of Howard district, whose bonds shall be liable therefor, two and one-half per centum, out of every hundred dollars they may hold for distribution, among the distributees, grantees, donees or legatees, and at and after that rate for any less sum, for the use of this State, for which payment the said register shall give duplicate receipts, one of which shall be forwarded by the said executor or executors, or administrator or administrators, to the Treasurer of this State; the said register