

equity of this State, the commission or compensation CHAP. 166.
 which may be allowed to the trustee or trustees, either
 by the instrument creating the trust, or by the court, shall
 be subject to a tax of one tenth part of the sum so allowed,
 for the use of this State, to be ascertained by the
 auditor of the court, in auditing the accounts of the trust;
 and in case the said trust is not administered and settled
 in any of the courts of this State, then and in that case,
 it shall be the duty of the said trustee or trustees, within
 six months from the period of his giving bond as aforesaid,
 to make a report upon oath to the county court of the county
 where the bond is filed, of the whole amount of the trust estate,
 and the amount of the commission or compensation which may
 be allowed to such trustee or trustees, either by the deed or
 other instrument of writing, or in any other way, which
 commission or compensation shall likewise be subject to a tax
 of one tenth part thereof, for the use of this State, and if at
 any time thereafter further additional commissions or compensa-
 tion shall be allowed to such trustee or trustees, it shall
 be his, her or their duty, to report the same to the court
 as aforesaid, when such further and additional commission
 or compensation, shall be subject to the same rate of
 tax for the use of this State.

SEC. 4. *And be it enacted*, That if in any case, any Clerk to issue
summons
 trustee or trustees shall fail to make report to the court
 aforesaid, within six months from the filing of the bond
 required to be filed by this act, it shall be, and hereby is
 declared to be the duty of the clerk of the court, to issue
 a summons against such trustee or trustees, commanding
 him, her, or them, to appear before the court, at the next
 ensuing term thereof, to make report as aforesaid; and in
 case the said summons is returned served, and the trustee
 or trustees shall, notwithstanding, fail to appear and report
 as aforesaid, then, and in that case, an attachment as for
 a contempt, shall issue to compel an appearance, upon
 which, similar proceedings shall be had as in other cases
 of attachment, to the end that the party or parties in
 default, shall be compelled to comply with the requirements
 of this act, and the tax hereby imposed, be ascertained
 and collected.

SEC. 5. *And be it enacted*, That the tax imposed by
 this act, shall be paid to the clerk of the court of the
 county where the bond of the trustee or trustees is filed,
 or to the register of the court of chancery, if the trust
 estate is settled in the high court of chancery, and by
 the said clerks or register, accounted for and paid into
Tax to be paid
to clerk