

by required to give the person or persons bringing the same a certificate thereof, and cause said head or heads to be burnt, or otherwise destroyed. CHAP. 344.

SEC. 2. *And be it enacted,* That no person whatsoever shall be entitled to any allowance for any such head or heads, without first making oath or affirmation, as the case may be, that such crow or crows were taken and killed in the county where such certificate is applied for, since the passage of this act, and that no certificate hath been obtained from any other justice of the peace for the same; and it shall be the duty of each and every justice of the peace, before whom such head or heads may be brought by virtue of this act, to take and receive the oath or affirmation of the party bringing the same, without fee, and clear from all charges against the person or persons making such oath or affirmation, anything in any law to the contrary notwithstanding. Make oath.

CHAPTER 344.

*A further supplement to the act entitled, an act imposing a Tax on Collateral Inheritances, Distributive Shares and Legacies, to aid in paying the debts of the State, passed at December Session, eighteen hundred and forty-four, chapter two hundred and thirty-seven.* Passed March 10, 1847.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That from and after the passage of this act, in all cases where any estate, real, personal or mixed, is or shall be liable or subject to the tax imposed by the act of eighteen hundred and forty-four, chapter two hundred and thirty-seven, and there be only a life estate or an interest for a term of years, or a contingent interest given to one party, and the remainder or reversionary interest to another party or parties, then it shall be the duty of the orphans court of the county in which the administration is granted, to determine, in its discretion, and at such time as it shall think proper, what proportion each party who may be thus interested in said estate or property, shall pay of said tax, or duty of two and one-half per centum, on every hundred dollars; and the judgment of said court when made, shall be final and conclusive upon this subject, and every such party shall be required to pay in the manner mentioned in the act of eighteen Orphans court to determine.

Supplement of 1848