

## CHAPTER 254

(House Bill 385)

AN ACT to repeal and re-enact, with amendments, Section 144 of Article 81 of the Code of Public General Laws of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Tax on Commissions of Executors and Administrators", increasing the tax on commissions allowed to executors and administrators by the orphans' courts of this State.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 144 of Article 81 of the Code of Public General Laws of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Tax on Commissions of Executors and Administrators", be and the same is hereby repealed and re-enacted with amendments to read as follows:

144. All commissions allowed to executors by the orphans' courts of this State shall, except as provided in §174 of this article, be subject to a tax, for the benefit of the State of an amount equal to (1) one per cent on the first twenty thousand (\$20,000) dollars of the estate [ , and ] *plus* one-fifth of one per cent on the balance of the estate, or (2) *ten per cent of the the total commissions allowed, whichever is greater*, and said tax shall be due and payable whether the executor waives his commissions or not, it being hereby intended that no commissions less than this tax shall be allowed by the orphans' courts of this State, and that no waiver of commissions or devise or legacy as compensation or in lieu of commissions shall defeat the payment of this tax.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1959.

Approved March 24, 1959.

## CHAPTER 255

(House Bill 391)

AN ACT to repeal and re-enact, with amendments, sub-section (d) of Section 204 of Article 56 of the Annotated Code of Maryland (1957 Edition), title "Licenses", sub-title "Outdoor Advertising", relating to the issuance of permits and the fees therefore for outdoor advertising signs.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That sub-section (d) of Section 204 of Article 56 of the Annotated Code of Maryland (1957 Edition), title "Licenses", sub-title "Out-

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.