

after the denial of any previous application. If upon any accounting it shall appear that an executor or administrator has failed to pay a claim for funeral expenses, the amount of which has been fixed and determined by the orphans' court as above set forth, [or] upon such accounting he shall not be allowed for the payment of any debt or claim against the decedent until such claim for funeral expenses has been discharged in full; and upon failure of any executor or administrator to pay any claim for funeral expenses, after an order so to do, he may, upon application, be removed.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1965.

Approved April 8, 1965.

CHAPTER 262

(House Bill 122)

AN ACT to repeal and re-enact, with amendments, Section 146 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes," subtitle "Tax on Commissions of Executors and Administrators," to provide that the several orphans' courts shall fix the commissions of executors within fifteen months from the grant of administration.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 146 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes," subtitle "Tax on Commissions of Executors and Administrators," be and it is hereby repealed and re-enacted, with amendments to read as follows:

Article 81

146.

The several orphans' courts shall fix the commissions of executors within [twelve] *fifteen* months from the grant of administration, and in all subsequent accounts where executors shall charge themselves with further assets, and they shall fix such commissions in all cases, in which letters of administration have been or may hereafter be granted, whether commissions are claimed by the executors or not; and all commissions so fixed shall be subject to the tax imposed by the foregoing section; provided that where commissions are allowed both to an administrator or executor and an administrator de bonis non or pendente lite on the same property or funds, the said tax shall be paid but once.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1965.

Approved April 8, 1965.