

144.

All commissions allowed to [executors] *personal representatives and special administrators* by the orphans' courts of this State shall, except as provided in Section 174 of this Article, be subject to a tax, for the benefit of the State of an amount equal to (1) one per cent of the first twenty thousand (\$20,000) dollars of the estate plus one-fifth of one per cent on the balance of the estate, or (2) ten per cent of the total commissions allowed, whichever is greater, and said tax shall be due and payable whether the [executor] *personal representative or special administrator* 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. *This tax shall be payable only once on the same property, and a subsequent executor or special administrator shall be allowed a credit for any tax on commissions actually theretofore paid by any previous personal representative or special administrator.*

153.

When any [species of] property [other than money or real estate] shall be subject to said tax, the tax shall be paid on the appraised value thereof as shown in the inventory filed in the office of the register of wills of the proper county or city and every executor shall have power, under the order of the orphans' court, to sell, if necessary, so much of said property as will enable him to pay said tax. [At any time or times within fifteen months after the grant of letters of administration, but not thereafter, the orphans' court appointing the appraisers, upon petition of the register of wills or the executor, and for good cause shown, may direct the appraisers to reappraise and revalue the property included in the inventory and still in the hands of the executor, and return such reappraisal and revaluation in an amended inventory. In such event, the tax shall be paid on the reappraised value of such property other than money or real estate as shown in the amended inventory.] *In the event of any reappraisal or revision of the inventory pursuant to Sections 7-203 or 7-204 of Article 93, the tax shall be paid on the reappraisal or revision.*

157.

The amount of said tax shall be a lien on [said] real estate *owned by the decedent* for the period of four years from the date of the death of the decedent.

SEC. 5. *And be it further enacted*, That new Section 199A be and it is hereby added to Article 16 of the Annotated Code of Maryland (1966 Replacement Volume), title "Chancery," subtitle "Trustee," to follow immediately after Section 199 thereof, and to read as follows:

199A.

No judge of any court established under the laws of Maryland or the United States or any Clerk of Court or Register of Wills, unless he is the surviving spouse of the grantor of the trust, or is related