

known as Section 119A, and to follow immediately after Section 119 of said Article, providing for the pro-rating of taxes payable by fiduciaries under the United States Revenue Act of 1926 and any amendments thereto unless otherwise directed by the testator in his will.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and it is hereby added to Article 81 of the Annotated Code of Maryland (1935 Supplement), title "Revenue and Taxes", sub-title "Inheritance Tax", said new section to be known as Section 119A, to follow immediately after Section 119 of said Article, and to read as follows:

119A. Whenever it appears upon any accounting, or in any appropriate action or proceeding, that an executor, administrator, trustee or other person acting in a fiduciary capacity, is liable for the payment of tax under the provisions of the United States Revenue Act of 1926, or any amendments thereto, or under any death tax law of the United States hereafter enacted, upon or with respect to any property required to be included in the gross estate of a decedent under the provisions of any such law, the amount of the tax, except in a case where a testator otherwise directs in his will, shall be equitably pro-rated as between the individual estate of the decedent and the trust estates created, or transfers made, by the decedent in his life time so included in said gross estate, and the fiduciary paying the tax shall be entitled to recover from the fiduciaries in possession of said trust estates and from the transferees, the proportionate amount of such tax with which such funds are chargeable under the provisions of this section.

The provisions of this section shall apply to estates of persons dying subsequent to June 1, 1937.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1937.

Approved May 18, 1937.

CHAPTER 547.

AN ACT to add a new section to Article 8 of the Code of Public Local Laws of Maryland (1930 Edition), title "Cecil County", sub-title "Election Districts", said new section to be known as Section 166A, and to follow immediately after Section 166 of said Article, changing the boundary