

expenses shall take priority to all claims of the common creditors of the deceased. This section to apply to all cases where the heirs or devisees are residents or non-residents, or are of full age, or infants, or of sound mind, or *non compos mentis*, and to cases where the parties left no heirs, or where it is not known whether he left heirs or devisees, or, if the heirs or devisees be unknown and if there be no heirs the State's Attorney shall appear to the bill.

SEC. 2. *And be it further enacted*, That this Act shall take effect on June 1, 1922.

Approved April 13th, 1922.

CHAPTER 331.

AN ACT to repeal and re-enact with amendments Section 353A of Article 4 of the Public Local Laws of Maryland, title "City of Baltimore," sub-title "Orphans' Court," as enacted by the Acts of 1912, Chapter 167; providing for the payment of funeral expenses of decedents by executors and administrators.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 353A of Article 4 of the Public Local Laws of Maryland, title "City of Baltimore," sub-title "Orphans' Court," as enacted by the Acts of 1912, Chapter 167, providing for the payment of funeral expense of decedents by executors and administrators, be and the same is hereby repealed and re-enacted to read as follows:

353A. Every executor or administrator within ninety days after the grant of letters, shall pay, out of the first moneys received by him, after the first cost of letters of administration, and after all taxes due from his decedent shall have been paid or determined, the funeral expenses of his decedent, to be allowed in the discretion of the Orphans' Court according to the condition and circumstances of the deceased, in no event to exceed \$300.00, except by special order of court, and provided the estate of the decedent be solvent; and the same shall be preferred to all debts and claims against the deceased, except for taxes due and in arrear from the decedent. If the said funeral expenses be not paid within ninety days after the grant of letters testamentary or of administration, the person