

78.

(b) The natural parents of the person adopted, if living, shall after the interlocutory decree be relieved of all legal duties and obligations due from them to the person adopted, and shall be divested of all rights with respect to such person. Upon the entry of a decree of adoption, all rights of inheritance between the child and the natural relatives shall be governed by THE ESTATES ARTICLE OF THE CODE [93]. Nothing contained in this section shall limit in any way the right of any person to provide for the distribution of his property by will.

SECTION 4. AND BE IT FURTHER ENACTED, That Sections 164, 165A(i) (5) of Article 23 - Corporations, of the Annotated Code of Maryland (1973 Replacement Volume and 1973 Supplement) be and they are hereby repealed and re-enacted, with amendments, to read as follows:

Article 23 - Corporations

164.

Every burial lot, sold or conveyed in such cemetery and every crypt sold or conveyed in any mausoleum, shall be held by the proprietors thereof for the sole purpose of sepulture and for no other. The interest of any owner in such lot or crypt held by him for the burial of himself or others and not held as an investment shall not be considered property and shall not be subject to attachment or execution for debt or affected by the insolvent laws of this State; but the interest of the owner or owners in such lots and crypts, subject to the rules of the proprietors of the cemetery or mausoleum and to the terms of any contract made with the proprietor: (1) may be disposed of during the owner's lifetime with the consent of the proprietors, (2) may be disposed of by specific reference thereto in the owner's will, or otherwise, (3) will pass to the owner's heirs, as that term is defined in [§1-101(e) of Article 93] §1-101(F) OF THE ESTATES ARTICLE OF THE CODE. The interest of the owner in such lot or crypt shall not be inventoried in his estate and no inheritance taxes shall be payable thereon. The interest of the owner in any lots not held by him for burial of himself or others but held as an investment may be disposed of as hereinabove set forth but shall be considered as personal property subject to attachment and to the insolvent laws and shall be inventoried and shall be subject to inheritance taxes. As used herein, "cemetery" shall include incorporated or unincorporated memorial parks, memorial gardens, and burial societies, whether religious or not.

165A.