

the "Maryland Estate Tax" such amount as will be necessary to make the said refund.

1929, ch. 275, sec. 6.

6. *Reimbursement of Persons Other Than Legal Representatives Paying Tax.* If the "Maryland Estate Tax" or any part thereof is paid by, or collected out of that part of the "Maryland Estate" passing to or in the possession of, any person other than the executor or administrator in his capacity as such, such person shall be entitled to reimbursement out of any part of the "Maryland Estate" still undistributed or to a just and equitable contribution by the persons whose interest in the "Estate" of the "Decedent" would have been reduced if the tax had been paid before the distribution of the "Maryland Estate," or whose interest is subject to equal or prior liability for the payment of taxes, debts, or other charges against the "Maryland Estate."

1929, ch. 275, sec. 7.

7. *Circumstances Under Which Article Becomes Void.* Except as hereinafter provided, this Article shall become void and of no effect in respect to the "Maryland Estate" of persons who die subsequent to the effective date of the repeal of Title III of the "Revenue Act of 1926" or of the provisions thereof allowing the "Credit."

1929, ch. 275, sec. 8.

8. *Amendments, Etc., to "Revenue Act of 1926."* If said Title III of said "Revenue Act of 1926" shall be amended or if said title be repealed and an Act (hereinafter referred to as "substituted Act") enacted by Congress imposing an estate, inheritance, succession and/or legacy tax in lieu of the tax imposed by said Title III, then as to the "Maryland Estate" of decedents affected by such amendment or by such substituted Act, the terms as defined for the purpose of this Article by Section 1 hereof, shall relate to the provisions of said Title III as amended, or of said substituted Act, as the case may be, and the "Maryland Estate Tax" as to such Maryland Estates shall be computed, imposed and paid accordingly.

If said Title III of said "Revenue Act of 1926" is repealed and a substituted Act, as above defined, is enacted, then Section 7 hereof shall relate to the repeal of such substituted Act. Said Section 7 shall also relate to the enactment of any amendment, either to said Title III or such substituted Act, whereby the allowance of the maximum credit to the extent provided in said Title III or to any other extent, shall be finally repealed.

1929, ch. 275, sec. 9.

9. *Applicability of Sections 7 and 8.* The provisions of Sections 7 and 8 of this Article shall not be applied or construed so as to discontinue or reduce the "Maryland Estate Tax" with respect to the "Maryland Estate" of any "Decedent" dying prior to the expiration of the first year of the period covered by any budget bill, passed by the General Assembly of Maryland prior to the effective date of the Act of Congress, discontinuing