

“Non-taxable property” bears to the amount of the entire “Estate” of the “Decedent.”

(i) The term “State Taxes” means the aggregate estate, inheritance, succession, collateral inheritance and/or legacy taxes paid to any State, Territory or the District of Columbia, including also such taxes of any of the above kinds as are imposed by the State of Maryland other than the “Maryland Estate Tax” imposed by this Article, allowable in computing the maximum credit under said Section 301(b) of said “Revenue Act of 1926,” except such taxes of any of the above kinds upon or with respect to “Non-taxable property” of the “Decedent.”

The tax on commissions imposed by art. 81, secs. 101 and 102 is not an estate, inheritance, legacy or succession tax within the meaning of this section or sec. 2 hereof. *Cross v. Downes*, 164 Md. 217.

1929, ch. 275, sec. 2.

2. Tax Imposed. In addition to the tax and/or taxes imposed by Article 81, a “Maryland Estate Tax” is hereby imposed upon the transfer of the “Maryland Estate” of every “Decedent,” the amount of which “Maryland Estate Tax” shall be equal to the extent, if any, of the excess of the “Credit” over the aggregate of “State Taxes,” payable by or out of the “Maryland Estate” of the “Decedent” or any part thereof, provided, however, that such “Maryland Estate Tax” hereby imposed shall in no case exceed the extent to which its payment will effect a saving or diminution in the amount of the “Federal Estate Tax,” payable by or out of the “Estate” of the “Decedent” had this Article not been enacted.

See notes to sec. 1.

1929, ch. 275, sec. 3.

3. When Payable. The “Maryland Estate Tax” shall be payable at the same time or times at which the “Federal Estate Tax” is payable, and shall bear interest, if any, at the same rate and for the same period as such “Federal Estate Tax.”

1929, ch. 275, sec. 4. 1933, ch. 250.

4. To Whom Payable. The “Maryland Estate Tax” shall be a charge upon the entire “Maryland Estate” of the “Decedent”; and the “Executor” shall pay the same to the Comptroller of the State of Maryland in such amount as is certified to said Comptroller by the Register of Wills of the city or county in which administration is had, or if none such, where the “Decedent” had his residence, and shall file with such Register and affidavit showing:

(1) The amount of the “Federal Estate Tax” before allowing the maximum credit for taxes of any of the kinds as provided in said Section 301(b) of said “Revenue Act of 1926”;

(2) The proportion of “Non-Taxable Property” to the entire “Estate,” as referred to in Section 1(h) of this Article;

(3) The amount of “State Taxes”;

(4) The amount of any additional taxes allowable in computing the “Federal Estate Tax” of the “Decedent”;