"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. 104 and 106 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";

(5) The amount of the "Maryland Estate Tax";

(6) The amount of interest, if any, paid on such "Federal Estate Tax," and the period covered by such interest, together with the amounts, if any, of any of said items theretofore paid.

The several Registers of Wills in this State shall certify to the Comptroller the amount due in each case, who shall forthwith pay over to the State Treasurer all moneys received; provided, however, that the said Comptroller shall retain in his hands at all times, such a sum as, in his judgment, shall be sufficient to enable him to pay promptly all claims for refunds as provided for in Sections 5 and 10 of this Article.