(b) The provisions of this Article shall also apply to any "Maryland Estate" with respect to which the "Federal Estate Tax" has not been paid at the time this Act becomes effective.

(c) If the Federal Government should refuse to allow a credit, or should collect the amount of a credit previously allowed by it for the "Maryland Estate Tax," with respect to the "Maryland Estate" of any person dying before the date this Article becomes effective, then any "Maryland Estate Tax" actually paid hereunder to the State of Maryland, in any such case, shall be refunded by the Comptroller from the fund retained or to be retained by him as hereinbefore provided in Sections 4 and 5.

Cited in Goldsborough *v.* DeWitt, 171 Md. 243.

1929, ch. 275, sec. 11.

11. (Applicability of the Provisions of the "Revenue Act of 1926," Etc.) In the application of this Article, the provisions of Title III of the "Revenue Act of 1926," or of any amendment thereto, or of any substituted Act, in so far as may be necessary, shall be applied to the same extent as if the said provisions were set forth at length herein.

Cited in Goldsborough *v.* DeWitt, 171 Md. 243.

1929, ch. 275, sec. 2.

12. If any provision of this Article or the application thereof to any estate, person or circumstances, is held invalid, the remaining provisions of this Article, and the application thereof to any other estate, person or circumstances, shall not be affected thereby, but shall remain in full force and effect. The Legislature hereby declares that it would have passed the remaining provisions of this Article, if it had known of the invalidity of such provision or of the application thereof to any such estate, person or circumstances.