

commissions and from executors' commissions estates of certain deceased members of the United States armed forces.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sub-section (b) of Section 5B of Article 93 of the Annotated Code of Maryland (1943 Supplement), title "Testamentary Law", sub-title "Account", as said section was enacted by Chapter 830 of the Acts of 1945, be and it is hereby repealed and re-enacted, with amendments, and that a new sub-section to be known as Sub-section (c) of said section, and to follow immediately after Sub-section (b) of said section, be and it is hereby added to said Section 5B, all to read as follows:

5B.

(b) Any such executor or administrator, after payment of all costs of administration, may, in lieu of any administration account, file with the Orphans' Court:

(1) a statement under oath that the decedent was a member of the armed forces of the United States dying in active service in World War II, and the only assets of the estate consist of compensation due from the United States for military service; and

(2) vouchers for the payment of the claims of all creditors of the estate; and

(3) releases signed by all beneficiaries of the estate, showing that all net assets of the estate have been distributed to the persons entitled thereto, and the Orphans' Court shall thereafter pass an order declaring the administration of the estate to be complete.

(c) Any estate of a member of the armed forces of the United States, dying in active service in World War II, whose assets consist only of compensation due from the United States for said service, shall be exempt from all Maryland inheritance taxes, and State taxes on executor's and administrator's commissions and any such taxes heretofore paid on such estate shall be refunded by the State upon proper application therefor by the administrator or executor.

After the effective date of this Act, no executor or administrator of any such estate shall receive any commissions for performing any work or services as such executor or administrator.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1947.

Approved March 29, 1947.