

SECTION 6. AND BE IT FURTHER ENACTED, That on or before March 15, 1991 the Secretary of Transportation and the Secretary of Health and Mental Hygiene shall report to the General Assembly:

- (1) The revenues raised under the vehicle excise tax amnesty program;
- (2) The number of placements and services added for the developmentally disabled; and
- (3) Other matters relating to the amnesty program.

SECTION 7. AND BE IT FURTHER ENACTED, That the provisions of Section 5 of this Act increasing a criminal fine ~~and penalty~~ under § 13-809(e) of the Transportation Article shall take effect November 1, 1990 and shall be applicable to any tax due after October 31, 1990.

SECTION 8. AND BE IT FURTHER ENACTED, That, except as provided in Section 7 of this Act, this Act shall take effect July 1, 1990.

Approved May 29, 1990.

CHAPTER 706

(House Bill 1538)

AN ACT concerning

Inheritance Tax – Payments Under Employees' Pension or Benefit Plans

FOR the purpose of clarifying the inheritance tax treatment of certain payments received under an employees' pension or benefit plan; providing that this Act is intended to be corrective and clarifying and shall be applicable retroactively; and making this Act an emergency measure.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 7-203(a)

Annotated Code of Maryland

(1988 Volume and 1989 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – General

7-203.

(a) The inheritance tax does not apply to the receipt of [a death benefit excluded from an estate under § 11-105 of the Estates and Trusts Article] AN ANNUITY OR OTHER PAYMENT UNDER A PUBLIC OR PRIVATE