

## CHAPTER 275.

AN ACT to add a new Article to the Annotated Code of Maryland, Edition of 1924, said new Article to be numbered Article 62A, to be entitled "Maryland Estate Tax," and to follow immediately after Article 62 of said Code; said new Article imposing a tax upon the transfer of the estate of certain decedents as in said Article set forth.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new Article be and the same is hereby added to the Annotated Code of Maryland, Edition of 1924, said new Article to be numbered Article 62A, and to be entitled "Maryland Estate Tax," and to follow immediately after Article 62, and to read as follows:

## ARTICLE 62A.

## MARYLAND ESTATE TAX.

1. DEFINITIONS. As used in this Article:

(a) The term "Federal Estate Tax" means the tax imposed by Title III of the Federal Revenue Act of 1926, approved February 26, 1926, as amended by the Federal Revenue Act of 1928, approved May 29, 1928 (which said Acts are hereinafter referred to as the "Revenue Act of 1926").

(b) The term "Decedent" means any person who at the time of his death is a resident of the State of Maryland.

(c) The term "Maryland Estate Tax" means the tax imposed by this Article.

(d) The term "Executor" includes administrator, and any other person liable for the payment of the "Federal Estate Tax."

(e) The term "Estate" means the entire estate, and/or interest therein, of said "Decedent," which is subject to or liable for the payment of the "Federal Estate Tax" before deducting any allowances or exemptions in accordance with said "Revenue Act of 1926."

(f) The term "Maryland Estate" means such part of said "Estate," or interest therein, the transfer whereof it is within the power of the State of Maryland, to subject to the "Maryland Estate Tax."