

(g) The term "Non-taxable property" means all parts of said "Estate," or interest therein, other than the "Maryland Estate."

(h) The term "Credit" means the maximum credit for any estate, inheritance, legacy, or succession taxes paid to any State or Territory or the District of Columbia, allowable with respect to the gross "Federal Estate Tax" by Section 301 (b) of said "Revenue Act of 1926," said maximum credit, however, to be reduced in the proportion which the amount of the "Non-taxable property" bears to the amount of the entire "Estate" of the "Decedent."

(i) The term "State Taxes" means the aggregate estate, inheritance, succession, collateral inheritance and/or legacy taxes paid to any State, Territory or the District of Columbia, including also such taxes of any of the above kinds as are imposed by the State of Maryland other than the "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."

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.

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."

4. TO WHOM PAYABLE. The "Maryland Estate Tax" shall be a charge upon the entire "Maryland Estate" of the