

imposed as to the "Maryland Estate" of such "Decedents" dying after such discontinuance or reduction in the same manner as if the "Federal Estate Tax" or the maximum credit allowable thereupon had not been discontinued or reduced, and the said tax shall be paid within one year from the date of the death of the "Decedent," and the Comptroller shall make any regulations necessary to carry out this provision.

10. ESTATES AFFECTED. (a) The provisions of this Act shall apply to the "Maryland Estate" of all "Decedents" dying after September 30th, 1928.

(b) The provisions of this Act 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 Act 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.

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.

SEC. 2. *And be it further enacted*, That 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 Act, if it had known of the invalidity of such provision or of the application thereof to any such estate, person or circumstances.

SEC. 3. *And be it further enacted*, That this Act is hereby declared to be an emergency law, and necessary for the immediate preservation of the public health and safety, and having