

of, not subject to any inheritance, succession, estate or other tax of a similar nature under the laws of the State of Maryland, and at the same time shall notify the proper taxing authorities of the State or territory in which such decedent was domiciled by furnishing them with a copy of said statement. It shall be the duty of the Register of Wills to cooperate with such domiciliary taxing authorities and to furnish them with such information as may be requested, with respect to any such estate. The official or body charged with the collection of said taxes in the domiciliary State or territory, shall be deemed a party interested in such estate to the extent that he or it may petition the Orphans' Court in this State having jurisdiction, for an accounting therein, if the said taxes, interest and penalties due such domiciliary State, or a political subdivision thereof, are not paid or secured, and upon such petition, the Orphans' Court is empowered to pass orders for such accounting and for the payment of any such taxes due to the petitioner. No executor or administrator of the estate of a non-resident decedent shall be entitled to a final accounting or discharge until he shall have filed with the Orphans' Court proof that all said taxes, together with interest and penalties thereon, due to the State where such decedent was domiciled, or to any political sub-division thereof, have been paid or secured, or a consent by the proper taxing authorities thereof to such final accounting or discharge.

The provisions of this Section shall apply to the estate of a non-resident decedent only if the laws of the State of his domicile contain a provision, of any nature or however expressed, whereby this State is given reasonable assurance of the collection of its inheritance, succession, estate and other taxes of a similar nature, with interest and penalties, from the estates of decedents dying domiciled in this State in cases where the estates of such decedents are being administered, in whole or in part, by the probate court, or other court charged with the administration of decedents' estates, in such other State. The provisions of this section shall be liberally construed in order to insure that the domiciliary State of any non-resident decedent shall receive any inheritance, succession, estate or other taxes of a similar nature with interest and penalties thereon, due to it from the estate of such decedent.

SEC. 3. *And be it further enacted by the General Assembly of Maryland,* That this Act shall not be construed so