

relating to the arbitration of death taxes when there are conflicting claims as to the domicile of decedent and making uniform the law relating thereto.

SECTION 1. *Beit enacted by the General Assembly of Maryland,* That 13 new sections be and they are hereby added to Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes," sub-title "Inheritance Tax," to be under sub-heading "Arbitration of Death Taxes," said new sections to be known as Sections 140A to 140M, inclusive, and to follow immediately after Section 140 of said Article, and all to read as follows:

140A. When the Register of Wills claims that a decedent was domiciled in this state at the time of his death and the taxing authorities of another state or states make a like claim on behalf of their state or states, the State Comptroller may with the approval of the attorney general make a written agreement with the other taxing authorities and with the executor or administrator to submit the controversy to the decision of a board consisting of one or any uneven number of arbitrators. The executor or administrator is hereby authorized to make the agreement. The parties to the agreement shall select the arbitrator or arbitrators.

140B. The board shall hold hearings at such times and places as it may determine, upon reasonable notice to the parties to the agreement, all of whom shall be entitled to be heard, to present evidence and to examine and cross-examine witnesses.

140C. The board shall have power to administer oaths, take testimony, subpoena and require the attendance of witnesses and the production of books, papers and documents, and issue commissions to take testimony. Subpoenas may be signed by any member of the board. In case of failure to obey a subpoena, any judge of a court of record of this state, upon application by the board, may make an order requiring compliance with the subpoena, and the court may punish failure to obey the order as a contempt.

140D. The board, shall, by majority vote, determine the domicile of the decedent at the time of his death. This determination shall be final for purposes of imposing and collecting death taxes but for no other purpose.

140E. Except as provided in Section 140C in respect of the issuance of subpoenas, all questions arising in the