

course of the proceeding shall be determined by a majority vote of the board.

140F. The State Comptroller, the board, or the executor or administrator shall file the determination of the board as to domicile, the record of the board's proceedings, and the agreement, or a duplicate, made pursuant to Section 140A, with the authority having jurisdiction to determine the death taxes in the state determined to be the domicile and shall file copies of all such documents with the authorities that would have been empowered to determine the death taxes in each of the other states involved.

140G. In any case where it is determined by the board that the decedent died domiciled in this state, interest and penalties, if otherwise imposed by law, for non-payment of death taxes between the date of the agreement and of filing of the determination of the board as to domicile, shall not exceed ..... per centum per annum.

140H. Nothing contained in this sub-heading shall prevent at any time a written compromise, if otherwise lawful, by all parties to the agreement made pursuant to Section 140A, fixing the amounts to be accepted by this and any other state involved in full satisfaction of death taxes.

140-I. The compensation and expenses of the members of the board and its employees may be agreed upon among such members and the executor or administrator if they cannot agree shall be fixed by the appropriate court of the state determined by the board to be the domicile of the decedent. The amounts so agreed upon or fixed shall be deemed an administration expense and shall be payable by the executor or administrator.

140J. This sub-heading shall apply only to cases in which each of the states involved has a law identical with or substantially similar to this sub-title.

140K. As used in this sub-heading the word "state" means any state, territory, or possession of the United States, and the District of Columbia.

140L. This sub-heading shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact it.

140M. This sub-heading may be cited as the "Uniform Act on Interstate Arbitration of Death Taxes."