

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1945.

Approved May 4, 1945.

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CHAPTER 983.

(Senate Bill 582)

AN ACT to add four new sections to Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes," sub-title "Compromise of Death Taxes," said sections to be known as Sections 140A, 140B, 140C and 140D and to follow immediately after Section 140 of said Article, relating to the compromise of death taxes when there are conflicting claims as to the domiciles of decedent and making uniform the law relating thereto.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That four 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 "Compromise of Death Taxes," said sections to be known as Sections 140A, 140B, 140C and 140D and to follow immediately after Section 140 of said Article, 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 of compromise with the other taxing authorities and the executor or administrator that a certain sum shall be accepted in full satisfaction of any and all death taxes imposed by this state, including any interest or penalties to the date of filing the agreement. The agreement shall also fix the amount to be accepted by the other states in full satisfaction of death taxes. The executor or administrator is hereby authorized to make such agreement. Either the State Comptroller or the executor or administrator shall file the agreement, or a duplicate, with the authority that would be empowered to determine death taxes for this state if there had been no agreement; and thereupon the tax shall be deemed con-