

itself only when said phrase contains the word "dominion" instead of the word "domain"; and

WHEREAS, it appears that said substitution of the word "domain" for the word "dominion" occurred through inadvertence and error; now therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 111 of Article 81 of the Annotated Code of Maryland (1939 Edition and 1947 Supplement), title "Revenue and Taxes," sub-title "Inheritance Tax," as said Section was amended by Chapter 620 of the Acts of 1951, be and it is hereby repealed and reenacted, with an amendment, to read as follows:

111. The taxes imposed by the two preceding sections of this sub-title shall apply to all tangible or intangible property, real or personal, passing either by will or under the intestate laws of this State, or by deed, gift, grant, bargain or sale, made in contemplation of death, or intended to take effect in possession or enjoyment at or after the death of a decedent, including property in which the decedent, prior to his death, had an interest as joint tenant or tenant in common, and including property over which the decedent retained any [domain] *dominion* during his lifetime, except, however, any interest, legal or equitable of any surviving spouse in any free-share account in any building or homestead association or in any monies on deposit or in any registered bond of the United States in the names of husband and wife passing to such surviving spouse or in any property of any nature owned by husband and wife either as joint tenants or as tenants by the entireties passing to such surviving spouse. In the case of joint bank accounts or joint building or homestead association accounts or shares, or registered securities, the form of the account or registration shall be controlling notwithstanding a parol trust to a contrary effect. The reservation of a beneficial interest in favor of the decedent or of a power of revocation, absolute or conditional or of a power of appointment by will or otherwise, in or over any property passing subject to the tax imposed by this sub-title, shall be deemed to constitute dominion within the meaning of this section. In cases of joint tenancy, where the interests are not otherwise specified or fixed by law, the interest passing shall be determined by dividing the value of the property by the number of joint tenants. Any transfer of a material part of his property, in the nature of a final disposition or distribution thereof, made by a decedent within two years prior to his death, except