

tingent or remainder or reversionary interest shall pass to another person, the Orphans' Court of the County or City in which administration is granted, or any other Court having jurisdiction over the administration or distribution of such property, shall determine, before any distribution thereof shall be authorized, the value of the life-estate, or interest for a term of years, or other interest less than an absolute interest, in accordance with [the equity rules of the Supreme Bench of Baltimore City for the valuation of dower interests,] *Table A or B, whichever is applicable, of Section 81.10 of Regulations 105, relating to the Federal Estate Tax under the Internal Revenue Code, as promulgated by the United States Treasury Department, Bureau of Internal Revenue and as in effect on the effective date of this Act, and shall assess the tax against said interest; provided, however, that when any such interest depends upon or is measured by the duration of the life of a person whose life expectancy is shown to be less than average for his or her age by reason of poor health, said Court may adjust such value accordingly.* The tax so ascertained shall be paid within thirty days from the date of such determination. The tax so determined shall be and remain a lien upon such interest for a period of four years after the date of death of the decedent, in the case of real estate, or from the date of distribution, in the case of personalty. From any order or determination of the Orphans' Court, or any other Court having jurisdiction, an appeal shall lie to the Court of Appeals by the Register of Wills on behalf of the State, or by any person in interest, to the same extent and in the same time and manner as from other orders of the Orphans' Court.

Sec. 2. *Be it enacted by the General Assembly of Maryland, That a new section be and it is hereby added to Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Inheritance Tax", said new section to be known as Section 112, to follow immediately after Section 111 of said Article, and to read as follows:*

*112. Every savings bank, building or homestead association or other institution which in the regular course of business accepts savings or thrift deposits or share accounts shall, as a condition to the withdrawal from any such account which is subject to the withdrawal of either of two or more persons (except husband and wife), require the person making such withdrawal to certify in writing that all other parties to the account are alive, or if any be dead, the name, residence and the date of death of the*