

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,] *the applicable and effective regulations of the Federal Estate Tax under the Internal Revenue Code as promulgated by the United States Treasury Department, Bureau of Internal Revenue, as such regulations may be amended from time to time*, 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. *And be it further enacted*, That this Act shall take effect June 1, 1956.

Approved March 26, 1956.

CHAPTER 103

(House Bill 31)

AN ACT to repeal and re-enact, with amendments, Sub-section (c) of Section 14 of Article 95A of the Annotated Code of Maryland (1951 Edition), title "Unemployment Compensation", sub-title "Collection of Contributions", clarifying the right of appeal by employers from action of the Board of Appeals in matters involving tax rate, liability for contributions, refunds and assessments.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sub-section (c) of Section 14 of Article 95A of the Annotated Code of Maryland (1951 Edition), title "Unemployment Compensation" sub-title "Collection of Contributions", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

14.

(c) Judicial Review.

Within twenty days after the entry of any order as provided in Sub-section (a) or (b) of this section, *or as provided in Section 7 (d) of this Article*, any aggrieved employer may secure a judicial

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill