

of property or estate included in the gross estate held in trust or under other provisions whereby any person is given an interest in income, or an estate for life, or for years or other temporary interest, then the person making such contribution shall have the right to charge the entire amount thereof against or collect the same out of the general residuary corpus of such property or estate (i.e., the corpus which remains after discharging all charges, debts and gifts of specified sums or of specific assets) without apportionment between remainders and temporary interests.

(4) Notwithstanding the provisions of this section, if a person otherwise personally liable under the provisions of Sub-sections 3(a), (b) and (c) of this section for contribution to the payment of said estate tax be a surviving spouse of the decedent, such surviving spouse shall be exonerated from any contribution to said tax under said sub-sections to the extent that the true estate of the decedent, plus all recoverable contributions hereunder, be sufficient to discharge said tax, and provided the will of the decedent shall not contain an express direction to the contrary. The exoneration under this sub-section, however, is not intended to apply or extend to or reduce the amount of any contribution otherwise due with respect to, (1) property or estate held in trust or under other provisions whereby there is established an interest in income, or an estate for life, or for years, or other temporary interest such as are described in sub-section 3(d) hereof although a surviving spouse be one of the beneficiaries thereof, or (2) the share of the surviving spouse in the true estate of the decedent, but, in ascertaining his or her share in the true estate, whether upon testacy or intestacy or upon renunciation in case of testacy, the amount of the estate tax paid by the executor and not reimbursed by contributions under this section shall be deducted with the administration expenses of the decedent as a general obligation of the true estate, except to the extent the will of the decedent expressly otherwise directs [; provided, however, a spouse who renounces the will shall not benefit by any exoneration therein or herein in his or her favor].

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1957.

Approved April 15, 1957.

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## CHAPTER 748

(Senate Bill 472)

AN ACT to add Sections 577 to ~~604~~ 603, inclusive, to Article 43 of the Annotated Code of Maryland (1951 Edition), title "Health", to follow immediately after Section 576 thereof and to be under the new sub-title "Psychologists' Certification Act", creating a State Board of Examiners of Psychologists, relating generally to its

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.