

from the date of his administration every executor or administrator shall pay inheritance tax on real estate subject to said tax and shall file the first account of his administration.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 158 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes," subtitle "Inheritance Tax" be and it is hereby repealed and re-enacted, with amendments, to read as follows:

158.

The executor shall collect the same from the parties liable to pay said tax or their legal representative within ~~thirteen~~ fifteen months from the date of his administration, and pay the same to the register of wills of the county or city in which administration is granted; and if the said parties shall neglect or fail to pay the same within that time, the orphans' court of the said county or city shall order the executor to sell for cash so much of said real estate as may be necessary to pay said tax and all expenses of said sale, including the commissions of the executor thereon; and after the report of said sale, the ratification thereof and the payment of the purchase money, the executor may execute a valid deed for the estate sold, and not before; provided, however, that nothing in this section contained shall be construed to confer authority on the orphans' court to order the sale of any real estate for the satisfaction of inheritance tax after the expiration of four years from the date of the death of the decedent.

SEC. 2. *Be it further enacted,* That Section 1 of Article 93 of the Annotated Code of Maryland (1957 Edition), title "Testamentary Law," subtitle "Account" be and it is hereby repealed and re-enacted, with amendments, to read as follows:

1.

Every administrator shall render to the orphans' court of the county in which he shall have obtained letters of administration within the period of ~~twelve~~ fifteen months from the date of such letters the first account of his administration.

SEC. 3. *And be it further enacted,* That this Act shall take effect June 1, 1963.

Approved April 30, 1963.

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CHAPTER 709

(House Bill 800)

AN ACT to repeal Section 315B of Article 7 of the Code of Public Local Laws of Maryland (1930 Edition), title "Carroll County," subtitle "Revenue and Taxes," said section having been enacted by Chapter 704 of the Laws of 1955, and in lieu thereof a new Section 315B, relating to a special rate for county real estate taxes