

service retirement under the provisions of Section 11(1)(a) of this article dies in service, without having nominated by written designation a beneficiary other than his spouse, leaving a surviving spouse [to whom he had been married for at least five years, and] with whom he was living as husband or wife on the date of his death, said spouse shall be entitled to a retirement allowance equal to that which would have been paid to the surviving spouse under Option 2 of this subsection, had the member elected Option 2 in favor of his spouse and retired thirty days before his death; provided, however, that if such spouse is the person nominated by the member to receive any benefit under Section 11(9) of this Article, he may, by written notice filed with the Board of Trustees prior to the commencement of such retirement allowance but not more than 60 days after the death of such member, elect to receive a benefit under the provisions of Section 11(9) in lieu of such retirement allowance.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1963.

Approved April 17, 1963.

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CHAPTER 449

(House Bill 331)

AN ACT to repeal and re-enact, with amendments Section 160 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes," subtitle "Inheritance Tax," to ~~determine~~ PROVIDE FOR DETERMINING the value of certain interests less than absolute for inheritance tax purposes, AND CORRECTING A REFERENCE THEREIN.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 160 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes," subtitle "Inheritance Taxes," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

160.

Whenever any life estate, or interest for a term of years or other interest less than an absolute interest, in trust or otherwise, shall pass to a person, and a contingent 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, *for the purpose of ascertaining the tax thereon and* 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 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 Service, as such regulations may be amended from time to time [, and shall assess the tax against said interest]; provided, *however, that if such*