such estate that may come to his attention, for the purpose of determining the amount of tax due and payable hereunder, and the tax so ascertained to be due shall become payable at once to the register of wills, and in addition thereto the person or persons liable for the payment of said tax shall be and become liable by way of a penalty for the payment of an additional sum equal to 25% of the amount of tax so determined to be due, and for nonpayment of said tax or the penalty, the register of wills is authorized to cause suit to be instituted in the name of the State of Maryland through the Attorney General in any court of competent jurisdiction.

SEC. 2. And be it further enacted, That this Act shall take effect June 1, 1964.

Approved April 7, 1964.

CHAPTER 145 (House Bill 141)

AN ACT to repeal and re-enact, with amendments, Section 287(b) of Article 66½ of the Annotated Code of Maryland (1957 Edition), title "Motor Vehicles," subtitle "Operation of Vehicles Upon Highways," to authorize display of amber flashing lights by tow trucks while at the scene of or removing from the roads damaged or disabled vehicles and relating to display of flashing lights by vehicles on the roads.

SECTION 1. Be it enacted by the General Assembly of Maryland, That Section 287(b) of Article 66½ of the Annotated Code of Maryland (1957 Edition), title "Motor Vehicles," subtitle "Operation of Vehicles Upon Highways," be and it is hereby repealed and reenacted, with amendments, to read as follows:

287.

(b) No person shall drive or move any vehicle or equipment upon any highway with any lamp or device thereon displaying a red light visible from directly in front thereof. This section shall not apply to authorized emergency vehicles. This section shall not prohibit the display of a flashing [red] amber light by tow trucks while at the scene of an accident or the disablement of a vehicle and while towing the vehicle on the roads from the scene of an accident or disablement of a vehicle.

SEC. 2. And be it further enacted, That this Act shall take effect June 1, 1964.

Approved April 7, 1964.