

SEC. 3. *And be it further enacted*, That this Act shall take effect June 1, 1965.

Approved May 4, 1965.

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CHAPTER 790  
(House Bill 252)

AN ACT to repeal and re-enact, with amendments, Section 170 of Article 81 of the Annotated Code of Maryland (1964 Supplement), title "Revenue and Taxes," subtitle "Inheritance Tax," subheading "In General," to change the applicability and amount of penalty for failure to file an inventory of taxable property when there is no formal administration of a decedent's estate.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 170 of Article 81 of the Annotated Code of Maryland (1964 Supplement), title "Revenue and Taxes," subtitle "Inheritance Tax," subheading "In General," be and it is hereby repealed and re-enacted, with amendments, and to read as follows:

170.

Whenever any property shall pass subject to the inheritance tax imposed by this subtitle, and there is no formal administration of such estate subject to the jurisdiction of any court, and no inventory is filed as required by Section 169, it shall be and become the duty of the register of wills of the county or city in which the inventory should have been filed, under the provisions of Section 169, to apply for the appointment of at least two appraisers to value any 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, ] . *The tax ascertained to be due shall become payable at once to the register of wills and he shall immediately send a bill for the payment thereof to the person or persons liable for the payment of said tax. If the tax is not paid within 30 days from the date of said billing, the person or persons liable for the payment of the said tax shall be and become liable by way of penalty for the payment of an additional sum equal to 6% per annum interest FROM THE DATE OF SUCH BILLING ON SUCH TAX; and for nonpayment of said tax or the penalty AND INTEREST, 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, 1965.

Approved May 4, 1965.