

December 1, 1964, and on or before ~~December~~ *May* 1 in each ~~calendar~~ year thereafter, the Board of Public Works shall certify to the governing bodies of each of the Counties and Baltimore City the rate of State tax on each \$100 of assessable property necessary to produce revenue to meet all interest and principal which will be payable to the close of the next ensuing ~~calendar~~ *taxable* year on all certificates theretofore issued or theretofore authorized by resolution of the Board of Public Works to be issued and the governing bodies of each of the Counties and Baltimore City shall forthwith levy and collect such tax at such rate.

All matters committed by this Act to the discretion of the Board of Public Works shall be determined by a majority of said Board.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1965.

Approved May 4, 1965.

#### CHAPTER 794

(House Bill 352)

AN ACT to repeal and re-enact, with amendments, Sections 1 (b), 2, 3, 4 and 5 of Article 62A of the Annotated Code of Maryland (1964 Replacement Volume), title "Maryland Estate Tax," defining "decedent" as used in said Article, the tax imposed by said Article, the time in which the tax imposed by said Article is payable, to whom the tax imposed by said Article is payable, and the provisions for additional assessment of tax or refund of excess payment of the tax imposed by said Article.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 1 (b), 2, 3, 4 and 5 of Article 62A of the Annotated Code of Maryland (1964 Replacement Volume), title "Maryland Estate Tax," be and they are hereby repealed and re-enacted, with amendments, to read as follows:

1.

(b) The term "decedent" means any person who at the time of his death is (1) a resident of the State of Maryland ~~or (2) the owner either solely or as a tenant in common, joint tenant or tenant by the entireties of real or tangible personal property located in Maryland which is subject to the federal estate tax.~~ OR (2) A NON-RESIDENT OF THE STATE OF MARYLAND IN WHOSE ESTATE SHALL BE INCLUDED FOR FEDERAL ESTATE TAX PURPOSES AN INTEREST IN REAL OR TANGIBLE PERSONAL PROPERTY LOCATED IN MARYLAND.

2.

In addition to the tax and/or taxes imposed by Article 81, a "Maryland estate tax" is hereby imposed upon the transfer of the "Maryland estate" of every "decedent," the amount of which "Mary-