

(10) *Short Title*—This Section may be cited as the Uniform Estate Tax Apportionment Act.

(11) *Severability*—If any provision of this Section or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the Section which can be given effect without the invalid provision or application, and to this end the provisions of this Section are severable.

(12) *Applicability*—Except as otherwise provided in the will, or other controlling instrument, the various provisions of this Section shall apply to the apportionment of, and contributions to, the Federal and Maryland estate taxes of estates of decedents dying on or after the effective date of this Section.

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

Approved May 4, 1965.

CHAPTER 908
(House Bill 456)

AN ACT to repeal and re-enact, with amendments, Section 18-5 (a) of the Code of Public Local Laws of Prince George's County (1963 Edition), being Article 17 of the Code of Public Local Laws of Maryland, title "Prince George's County," subtitle "County Commissioners," subheading "Transfer Tax," as added by Chapter 784 of the Acts of 1957; to amend this section which prescribes a transfer tax on the actual consideration of real property conveyed in Prince George's County and, TO SPECIFY THE PURPOSE FOR WHICH THE TAX MONEY SO RAISED SHALL BE USED, TO MAKE THE IMPOSITION OF THE TAX DISCRETIONARY WITH THE COUNTY COMMISSIONERS, to provide the rate of said tax upon such conveyances and to express the method of determining the computation for transfers of leases for a term of years.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 18-5 (a) of the Code of Public Local Laws of Prince George's County (1963 Edition), being Article 17 of the Code of Public Local Laws of Maryland, title "Prince George's County," subtitle "County Commissioners," subheading "Transfer Tax" as added by Chapter 784 of the Acts of 1957; be and it is hereby repealed and re-enacted, with amendments, and to read as follows:

18-5. Transfer Tax

(a) IMPOSED; RATE. ~~A tax is hereby imposed~~ THE COUNTY COMMISSIONERS OF PRINCE GEORGE'S COUNTY ARE HEREBY AUTHORIZED AND EMPOWERED TO IMPOSE A TAX, THE PROCEEDS TO BE USED EXCLUSIVELY FOR SCHOOL CONSTRUCTION, at the rate of **[one-fifth]** ~~one-half~~ TWO-FIFTHS of one per centum of the actual consideration paid or to be paid under every instrument of writing conveying title to real property, or any interest therein, in Prince George's County,