

CHAPTER 302  
(House Bill 123)

AN ACT to repeal and re-enact, with amendments, Section 155 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes," subtitle "Inheritance Tax," to provide that every executor shall include in his written report filed with the register of wills all real or personal property in which his decedent had any interest less than an absolute interest.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 155 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes," subtitle "Inheritance Tax," be and it is hereby repealed and re-enacted with amendments to read as follows:

## Article 81

155.

Within three months after the grant of his letters every executor shall file with the register of wills a written report under oath as to all real or personal property, including bank or building or homestead association accounts, in which his decedent had an interest as joint tenant, *or an interest for life or for a term of years, or any other interest less than an absolute interest, in trust or otherwise,* at the time of his death, so far as the same is known to the executor. If the executor knows of no such property the report shall so state. At the same time the executor shall report under oath to the register of wills any transfers of a material part of his decedent's property, in the nature of a final disposition or distribution thereof, made by his decedent within two years prior to his death, other than bona fide sales for an adequate and full consideration in money or money's worth, so far as the same are known to the executor. If the executor has no knowledge of any such transfers the report shall so state. If any such jointly owned property *or other interests in property less than an absolute estate* or any such transfers shall thereafter come to the knowledge of the executor he shall immediately report the same to the register of wills.

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

Approved April 8, 1965.

CHAPTER 303  
(House Bill 255)

AN ACT to add new Section 119 (g) to Article 33 of the Annotated Code of Maryland (1957 Edition), title "Elections," subtitle "Voting Machines," to follow immediately after Section 119 (f) thereof, to authorize the Board of Election Supervisors of Allegany County to permit voting machines to be used for elections to be held by