CHAPTER 25

(Senate Bill 40)

AN ACT to repeal and re-enact, with amendments, Section 162 (7) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes", subtitle "Inheritance Tax", subheading "In General", amending the law concerning the Uniform Estate Tax Apportionment Act in order to correct an error therein.

SECTION 1. Be it enacted by the General Assembly of Maryland, That Section 162 (7) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes", subtitle "Inheritance Tax", subheading "In General", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

162.

(7) Neither the fiduciary nor other person required to pay the tax is under any duty to institute any suit or proceeding to recover from any person [interest] interested in the estate the amount of the tax apportioned to that person until the expiration of the six months next following the payment of any tax. If the fiduciary or other person required to pay the tax cannot collect from any person interested in the estate the amount of tax apportioned to the person, the amount not recoverable shall be equitably apportioned among the other persons interested in the estate who are subject to apportionment.

SEC. 2. And be it further enacted, That this Act shall take effect June 1, 1966.

Approved March 23, 1966.

CHAPTER 26

(Senate Bill 41)

AN ACT to repeal and re-enact, with amendments, Section 91A of Article 77 of the Annotated Code of Maryland (1965 Replacement Volume), title "Public Education", subtitle "Chapter 7. Schools", amending the laws concerning protective eye devices in certain schools or other educational institutions in order to correct an error therein.

SECTION 1. Be it enacted by the General Assembly of Maryland, That Section 91A of Article 77 of the Annotated Code of Maryland (1965 Replacement Volume), title "Public Education", subtitle "Chapter 7. Schools", be and it is hereby repealed and re-enacted, with amendments, and to read as follows:

91A.

Every [(pupil)] student and teacher in any school or other educational institution participating in any of the following courses: