

Dollars (\$876,000.00) for the construction of a Commerce Classroom Building. There shall be allowed an additional period of two years, beginning on the effective date of this Act, for placing this project under contract. If these projects shall not have been placed under contract within a period of two years beginning on the effective date of this Act, then it shall be deemed to have been abandoned and the other provisions of Section 10 of Chapter 759 of the Acts of 1967 shall be fully effective as to these projects.

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1969.

Approved April 23, 1969.

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CHAPTER 231  
(Senate Bill 415)

AN ACT to repeal and re-enact, with amendments, Section 5 of Article 62A of the Annotated Code of Maryland (1968 Replacement Volume), title "Maryland Estate Tax," to clarify the law with respect to the time within which a claim for refund of Maryland estate tax may be filed for estates which owed or paid such tax on or after June 1, 1965, and to provide that no interest shall accrue on any such claim filed more than one year after the event which causes the refund to become due.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 5 of Article 62A of the Annotated Code of Maryland (1968 Replacement Volume), title "Maryland Estate Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

5.

If the amount of "federal estate tax" shall, upon the final determination of the same, be increased or decreased as affecting an "estate" the transfer of any part whereof is taxable hereunder subsequent to the payment of the "Maryland estate tax," the said "Maryland estate tax" imposed shall be changed accordingly. Any additional "Maryland estate tax" shall be payable at the same time or times at which the additional "federal estate tax" is payable and shall bear interest thereon at the rate of 6% per annum from fifteen months after the date of death of the "decedent" to the date of payment of such additional "Maryland estate tax." The rate of interest shall be reduced to agree with a reduced federal interest rate. In the event that there shall be a decrease in said "federal estate tax," said "executor" shall file with the Comptroller of the State of Maryland an affidavit in such form as is prescribed by said Comptroller. Said Comptroller shall thereupon cause to be paid to said "executor" from the fund retained by him, as provided in Section 4 of this Article, the amount of refund found to be due, together with interest thereon at the rate of six per centum (6%) from the date of payment of the "Maryland estate tax." Refund shall be paid by the Comptroller because of payment of Maryland inheritance taxes