

4.

The "Maryland estate tax" and interest thereon shall be a charge upon the entire "Maryland estate" of the "decedent"; and the "executor" shall pay the same to the Comptroller of the State of Maryland in such amount as it calculated on return forms prescribed by the Comptroller, such returns being subject to audit and correction by the Comptroller. The return shall be submitted in duplicate to the register of wills who shall certify to the Comptroller the amount of inheritance tax paid in each case.

The Comptroller shall forthwith pay over to the State Treasurer all moneys received; ~~provided, however, that the said Comptroller~~ **[shall] may retain in his hands at all times such a sum as, in his judgment, shall be sufficient to enable him to pay promptly all claims for refunds as provided in Sections 5 and 10 of this article.**

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 SUBSEQUENT TO THE PAYMENT OR PAYMENTS OF THE "MARYLAND ESTATE TAX" OR BECAUSE OF DEMONSTRABLE ERROR IN THE "MARYLAND ESTATE TAX RETURN" BUT SUCH REFUNDS SHALL NOT BE SUBJECT TO THE PAYMENT OF INTEREST BY THE COMPTROLLER. **[IF THE FUND RETAINED BY THE COMPTROLLER SHALL BE INSUFFICIENT, THE COMPTROLLER SHALL RETAIN FROM THE NEXT SUBSEQUENT RECEIPTS OF THE "MARYLAND ESTATE TAX" SUCH AMOUNT AS WILL BE NECESSARY TO MAKE THE SAID REFUND.]** A CLAIM FOR REFUND OF MARYLAND ES-