

THE PERSON, THE AMOUNT NOT RECOVERABLE SHALL BE EQUITABLY APPORTIONED AMONG THE OTHER PERSONS INTERESTED IN THE ESTATE WHO ARE SUBJECT TO APPORTIONMENT.

(H) ACTION BY NONRESIDENT.

SUBJECT TO THIS SUBSECTION, A FIDUCIARY ACTING IN ANOTHER STATE OR A PERSON REQUIRED TO PAY THE TAX WHO IS RESIDENT IN ANOTHER STATE MAY INSTITUTE AN ACTION IN THE COURTS OF THIS STATE AND MAY RECOVER A PROPORTIONATE AMOUNT OF THE FEDERAL ESTATE TAX OR AN ESTATE TAX PAYABLE TO ANOTHER STATE OR OF A DEATH DUTY DUE BY A DECEDENT'S ESTATE TO ANOTHER STATE FROM A PERSON INTERESTED IN THE ESTATE WHO IS EITHER RESIDENT IN THIS STATE OR WHO OWNS PROPERTY IN THIS STATE SUBJECT TO ATTACHMENT OR EXECUTION. FOR THE PURPOSE OF THE ACTION, THE DETERMINATION OF APPORTIONMENT BY THE COURT HAVING JURISDICTION OF THE ADMINISTRATION OF THE DECEDENT'S ESTATE IN THE OTHER STATE IS PRIMA FACIE CORRECT. THE PROVISIONS OF THIS SUBSECTION APPLY ONLY IF THE STATE IN WHICH THE DETERMINATION OF APPORTIONMENT WAS MADE AFFORDS A SUBSTANTIALLY SIMILAR REMEDY.

(I) UNIFORMITY OF CONSTRUCTION.

SUCH OF THE PROVISIONS OF THIS SECTION AS ARE UNIFORM WITH STATUTES ENACTED IN OTHER STATES SHALL BE SO CONSTRUED AS TO EFFECTUATE THEIR PURPOSE TO MAKE UNIFORM THE LAWS OF THOSE STATES WHICH ENACT SUCH PROVISIONS.

(J) SHORT TITLE.

THIS SECTION MAY BE CITED AS THE MARYLAND UNIFORM ESTATE TAX APPORTIONMENT ACT.

(K) APPLICABILITY.

EXCEPT AS OTHERWISE PROVIDED IN THE WILL, OR OTHER CONTROLLING INSTRUMENT, THE PROVISIONS OF THIS SECTION SHALL APPLY TO THE APPORTIONMENT OF, AND CONTRIBUTION TO, THE FEDERAL AND MARYLAND ESTATE TAXES.

REVISOR'S NOTE: This section presently appears as Art. 93, §11-109. It is the Uniform Estate Tax Apportionment Act. No changes have been made except style changes in subsections (j) and (k).

TITLE 12. EFFECTIVE DATE AND APPLICABILITY.

SUBTITLE 1. EFFECTIVE DATE AND APPLICATION.

12-101. EFFECTIVE DATE.