

applicable to certain death taxes, and correcting certain language.

BY repealing and re-enacting, with amendments,

Article 81 - Revenue and Taxes
Section 152, 170 and 183
Annotated Code of Maryland
(1969 Replacement Volume and 1974 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Sections 152, 170 and 183 of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1974 Supplement) be and they are hereby repealed and re-enacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

152.

Every executor, administrator, trustee, agent, fiduciary or other person making distribution of any property passing subject to the taxes imposed by this subtitle shall be charged with the payment thereof, and shall only be discharged from liability for the amount of said tax or taxes by paying the same for the use of the State to the register of wills of the proper county or city, before making any distribution to the person or persons entitled. Unpaid taxes shall bear interest at the rate of [six per centum] NINE PERCENT per annum after the expiration of [thirty] 30 days from their due date.

170.

Whenever any property shall pass subject to the inheritance tax imposed by this subtitle, and there is no formal administration of such estate subject to the jurisdiction of any court, and no inventory is filed as required by § 169, it [shall be and become] IS the duty of the register of wills of the county or city in which the inventory should have been filed, under the provisions of § 169, to apply for the appointment of at least two appraisers to value any such estate that may come to his attention, for the purpose of determining the amount of tax due and payable hereunder. The tax ascertained to be due shall become payable at once to the register of wills, and he shall immediately send a bill for the payment thereof to the person or persons liable for the payment of [said] THE tax. If the tax is not paid within 30 days from the date of [said] billing, the person or persons liable for the payment of the [said]