

3-203.

(a) Instead of property left to him by will, the surviving spouse may elect to take [the share which he might take in intestacy under § 3-102] A ONE-THIRD SHARE OF THE NET ESTATE IF THERE IS ALSO A SURVIVING ISSUE, OR A ONE-HALF SHARE OF THE NET ESTATE IF THERE IS NO SURVIVING ISSUE.

(b) The surviving spouse who makes this election may not take more than [the share described in § 3-102 (d)] A ONE-HALF SHARE OF THE NET ESTATE.

(c) FOR THE PURPOSES OF THIS SECTION, THE NET ESTATE SHALL BE CALCULATED WITHOUT A DEDUCTION FOR THE TAX AS DEFINED IN §11-109.

SECTION 2. AND BE IT FURTHER ENACTED, That the provisions of this Act apply only to the estates of decedents dying on or after July 1, 1978.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved April 11, 1978.

CHAPTER 112

(House Bill 257)

AN ACT concerning

Use Tax - License Fee

FOR the purpose of increasing the license fee payable by a use tax vendor to the Comptroller; correcting language; and repealing obsolete provisions.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
 Section 395, 396, and 397
 Annotated Code of Maryland
 (1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

395.