this section, [the orphans' court shall appoint at least two appraisers to value the property listed in any such inventory for the purpose of determining] THE REGISTER OF WILLS OF THE COUNTY OR CITY IN WHICH THE INVENTORY IS FILED SHALL ASCERTAIN the amount of tax due and payable hereunder; and the tax so ascertained to be due shall become payable at once to the register of wills, for the nonpayment of which he is authorized to institute suit for and on behalf of the State of Maryland in any court of competent jurisdiction.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed only prospectively and shall not be applied or interpreted to have any effect upon or application to any estate where the decedent died prior to the effective date of this Act.

SECTION  $\frac{1}{2}$  . AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved May 2, 1978.

## CHAPTER 349

(House Bill 658)

AN ACT concerning

Mental Retardation - Advisory Boards

FOR the purpose of providing for a Citizens' Advisory Board for each State facility under the Mental Retardation Administration's jurisdiction; providing for the qualifications of board members; specifying their duties and authority; and generally relating to these boards.

BY adding to

Article 59A - Mental Retardation Section 19A Annotated Code of Maryland (1972 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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 59A - Mental Retardation