

~~"pecuniary loss" or "pecuniary benefit" rule but may include damages for mental anguish, emotional pain and suffering, loss of society, companionship, comfort, protection, marital care, parental care, filial care, attention, advice, counsel, training, guidance, or education where applicable.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 29, 1979.

CHAPTER 554

(House Bill 504)

AN ACT concerning

Inheritance Tax - Qualified Real Property

FOR the purpose of repealing certain provisions for valuation of real property as farmland, for inheritance tax purposes; providing for valuation as farmland, woodland, or national register property, subject to certain conditions; providing for election of this valuation; providing for a lien for additional taxes and, under certain conditions, payment of the tax and release of the lien; providing for certification that an event requiring payment of the taxes has not occurred; and generally relating to the inheritance tax for qualified real property.

BY repealing

Article 81 - Revenue and Taxes
Section 154
Annotated Code of Maryland
(1975 Replacement Volume and 1978 Supplement)

BY adding to

Article 81 - Revenue and Taxes
Section 154
Annotated Code of Maryland
(1975 Replacement Volume and 1978 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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