

TAX DEVELOPED ON THE AMENDED MARYLAND ESTATE TAX RETURN TO THE COMPTROLLER WHEN THE AMENDED MARYLAND ESTATE TAX RETURN IS FILED WITH THE REGISTER.

7-307.

(d) If an alternative payment schedule is allowed under subsection (a) of this section, the person responsible for filing the [federal] MARYLAND estate tax return UNDER § 7-305 OF THIS SUBTITLE shall pay the tax in accordance with the schedule.

7-308.

(b) (1) The tax shall be apportioned among all persons interested in the estate. [The] EXCEPT AS OTHERWISE PROVIDED IN THIS SUBSECTION, THE apportionment shall be made in the proportion that the value of the interest of each person interested in the estate bears to the total value of the interests of all persons interested in the estate. The values used in determining the tax shall be used for that purpose.

(2) (I) IF ANY PART OF THE ESTATE CONSISTS OF PROPERTY THE VALUE OF WHICH IS DEEMED INCLUDIBLE IN THE ESTATE UNDER § 7-309(B)(6) OF THIS SUBTITLE, THE AMOUNT OF MARYLAND ESTATE TAX APPORTIONED TO THE PERSON OR PERSONS RECEIVING THAT PROPERTY SHALL BE THE AMOUNT BY WHICH THE TOTAL TAX UNDER THIS SUBTITLE THAT HAS BEEN PAID EXCEEDS THE TOTAL TAX UNDER THIS SUBTITLE THAT WOULD HAVE BEEN PAYABLE IF THE VALUE OF THAT PROPERTY HAD NOT BEEN DEEMED INCLUDIBLE IN THE ESTATE.

(II) ANY TAX APPORTIONED UNDER THIS PARAGRAPH SHALL BE APPORTIONED AMONG ALL PERSONS RECEIVING THAT PROPERTY IN THE PROPORTION THAT THE VALUE OF THE PROPERTY RECEIVED BY EACH PERSON BEARS TO THE TOTAL VALUE OF ALL SUCH PROPERTY.

7-309.

(a) Notwithstanding an Act of Congress that repeals or reduces the federal credit under § 2011 of the Internal Revenue Code, the provisions of this subtitle in effect before the passage of the Act of Congress shall apply with respect to a decedent who dies after the effective date of the Act of Congress so as to continue the Maryland estate tax in force without reduction in the same manner as if the federal credit had not been repealed or reduced.

(b) (1) Except as provided in paragraphs (2) [and (3)] THROUGH (7) of this subsection, after the effective date of an Act of Congress described in subsection (a) of this section, the Maryland estate tax shall be determined using:

(i) the federal credit allowable by § 2011 of the Internal Revenue Code as in effect before the reduction or repeal of the federal credit pursuant to the Act of Congress; and

(ii) other provisions of federal estate tax law as in effect on the date of the decedent's death.