

or a consent by the proper taxing authorities thereof to such final accounting or discharge.

The provisions of this section shall apply to the estate of a nonresident decedent only if the laws of the state of his domicile contain a provision, of any nature or however expressed, whereby this State is given reasonable assurance of the collection of its inheritance, succession, estate and other taxes of a similar nature, with interest and penalties, from the estates of decedents dying domiciled in this State in cases where the estates of such decedents are being administered, in whole or in part, by the probate court, or other court charged with the administration of decedents' estates, in such other state. The provisions of this section shall be liberally construed in order to insure that the domiciliary state of any nonresident decedent shall receive any inheritance, succession, estate or other taxes of a similar nature with interest and penalties thereon, due to it from the estate of such decedent.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved May 14, 1987.

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CHAPTER 552

(House Bill 1258)

AN ACT concerning

Motor Vehicle Fuel Tax - Appeal to Circuit Court

FOR the purpose of permitting an appeal to the circuit court of appropriate jurisdiction, rather than to the Maryland Tax Court, from a certain license cancellation or a certain exemption certificate cancellation; and providing for the application of this act.

BY repealing and reenacting, with amendments,

Article 56 - Licenses

Section 142(c)

Annotated Code of Maryland

(1983 Replacement Volume and 1986 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows: