

AN ACT concerning

Inheritance Tax - Refunds

FOR the purpose of requiring the Registers of Wills to make a certain certification relative to inheritance tax refunds; allowing the Comptroller to authorize payment of inheritance tax refunds by the Register; and authorizing the Comptroller to pay inheritance tax refunds under certain circumstances.

BY adding to

Article 81 - Revenue and Taxes
Section 175A
Annotated Code of Maryland
(1980 Replacement Volume and 1986 Supplement)

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

Article 81 - Revenue and Taxes

175A.

IF A CLAIM IS ALLOWED UNDER §§ 215 AND 216 OF THIS ARTICLE FOR REFUND OF THE TAX OR ANY FEE OR CHARGE PAID UNDER THIS SUBTITLE:

(1) THE REGISTER OF WILLS MAKING THE DETERMINATION SHALL CERTIFY THE AMOUNT TO THE COMPTROLLER; AND

(2) (I) THE COMPTROLLER SHALL AUTHORIZE THE REGISTER TO PAY THE REFUND FROM FUNDS THE REGISTER HAS COLLECTED UNDER THIS SUBTITLE BUT NOT PAID OVER TO THE COMPTROLLER; OR

(II) IF THE REGISTER DOES NOT HAVE ADEQUATE FUNDS TO PAY THE CLAIM, THE COMPTROLLER SHALL PAY THE REFUND FROM THE GENERAL FUND OF THE STATE.

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

Approved June 2, 1987.
