

The only other changes are in style.

Defined term: "Person" § 1-101

7-107. DETERMINATION OF DOMICILE BY BOARD.

BY MAJORITY VOTE, THE BOARD OF ARBITRATORS SHALL DETERMINE THE DOMICILE OF THE DECEDENT AT THE TIME OF DEATH. THIS DETERMINATION IS FINAL FOR PURPOSES OF IMPOSING AND COLLECTING DEATH TAXES BUT NOT FOR ANY OTHER PURPOSE.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 180.

The only changes are in style.

Defined term: "Death taxes" § 7-101

7-108. MAJORITY VOTE OF BOARD PREVAILS.

EXCEPT AS PROVIDED IN § 7-106 OF THIS SUBTITLE IN RESPECT TO ISSUING SUBPOENAS, ANY QUESTION THAT ARISES IN THE COURSE OF THE PROCEEDING SHALL BE DETERMINED BY A MAJORITY VOTE OF THE BOARD OF ARBITRATORS.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 181.

The only changes are in style.

7-109. FILING DETERMINATION AND RECORD OF PROCEEDINGS.

THE COMPTROLLER, THE BOARD OF ARBITRATORS, OR THE PERSONAL REPRESENTATIVE SHALL FILE:

(1) THE DETERMINATION OF THE BOARD AS TO DOMICILE, THE RECORD OF THE BOARD'S PROCEEDINGS, AND THE AGREEMENT TO SUBMIT TO ARBITRATION, MADE UNDER § 7-104 OF THIS SUBTITLE, OR A DUPLICATE, WITH THE AUTHORITY THAT HAS JURISDICTION TO DETERMINE THE DEATH TAXES IN THE STATE DETERMINED TO BE THE DOMICILE; AND

(2) COPIES OF EACH DOCUMENT WITH THE AUTHORITIES THAT WOULD HAVE BEEN EMPOWERED TO DETERMINE THE DEATH TAXES IN EACH OF THE OTHER STATES INVOLVED.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 182.

The term "personal representative" is substituted for the former words "executor" and "administrator", for clarity and consistency.

The only other changes are in style.

Defined terms: "Comptroller" § 1-101