

7-113. RECIPROCITY REQUIRED.

THIS PART II OF THIS SUBTITLE APPLIES ONLY IF EACH STATE THAT IS INVOLVED IN A CONTROVERSY HAS A LAW THAT IS IDENTICAL OR SUBSTANTIALLY SIMILAR TO THIS PART II OF THIS SUBTITLE.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 186.

The only changes are in style.

Defined term: "State" § 1-101

7-114. UNIFORM INTERPRETATION.

THIS PART II OF THIS SUBTITLE SHALL BE INTERPRETED AND CONSTRUED TO EFFECTUATE ITS GENERAL PURPOSE TO MAKE UNIFORM THE LAW OF THOSE STATES THAT ENACT IT.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 188.

The only changes are in style.

Defined term: "State" § 1-101

7-115. SHORT TITLE.

THIS PART II OF THIS SUBTITLE MAY BE CITED AS THE "MARYLAND UNIFORM ACT ON INTERSTATE ARBITRATION OF DEATH TAXES".

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 189.

The only changes are in style.

Defined term: "Death taxes" § 7-101

GENERAL REVISOR'S NOTE:

Former Art. 81, § 187, which defined the word "state", is deleted as repetitive of the definition of "state" in § 1-101 of this article.

7-116. RESERVED.

7-117. RESERVED.

PART III. DISPUTES BETWEEN STATES AS TO DOMICILE OF DECEDENT -- INTERSTATE COMPROMISE OF DEATH TAXES.

7-118. WRITTEN AGREEMENT OF COMPROMISE.

WHEN A REGISTER CLAIMS THAT A DECEDENT WAS DOMICILED IN THIS STATE AT THE TIME OF DEATH AND THE TAXING AUTHORITY OF ANOTHER