

In subsection (a)(1) of this section, the former reference to a "concurrent" interest is deleted as unnecessary in light of the defined term "subsequent interest".

Also in subsection (a)(1) of this section, the defined term "property" is substituted for the former word "corpus", for clarity.

Also in subsection (a)(1) of this section, the word "interest" is substituted for the former words "estate or estates", for clarity.

In subsection (b)(2) of this section, the reference to "prepaid" tax is substituted for the former reference "the tax or taxes previously paid", to clarify that the deduction is for amounts of tax paid under a prepayment application.

In the introductory language of subsection (c)(1) of this section, the former reference to the payment of a tax "at the rate of either 1% or 7 1/2%, or a proper combination of the two" is deleted as surplusage.

Also in the introductory language of subsection (c)(1) of this section, the reference to the date "due under § 7-217(c) of this subtitle" is substituted for the former reference to payment of the inheritance tax "within thirty days from the date of such determination", for clarity.

In subsection (c)(1)(ii) of this section, the reference to valuation "in the manner stated in subsection (a) of this section" is substituted for the former directive "so value", for clarity. Similarly, in subsection (c)(1)(iii) of this section, the reference to "the value ... and on the relationship ..." is substituted for the former reference to "such value".

In subsection (d)(2)(i) and (ii) of this section, the references to "the persons by or for whom the application to prepay ... is filed" and to "each of those persons" are substituted for the former reference to "the applicants", to avoid confusion with the party who applies for apportionment.

Defined terms: "Inheritance tax" § 1-101
 "Person" § 1-101 "Property" § 1-101
 "Property that passes from a decedent" § 7-201
 "Subsequent interest" § 7-201

7-211. ELECTION FOR SPECIAL VALUATION.