

In subsection (a)(1) of this section, the word "immediately" is added to clarify when the 5-year period occurs.

Defined terms: "Comptroller" § 1-101
"Inheritance tax" § 1-101
"Person" § 1-101 "Property" § 1-101
"Register" § 7-101

7-212. RESERVED.

7-213. RESERVED.

PART III. DETERMINATION AND PAYMENT OF INHERITANCE TAX.

7-214. DETERMINATIONS BY REGISTER.

(A) IN GENERAL.

THE REGISTER IN THE COUNTY WHERE THE COURT THAT ADMINISTERS AN ESTATE IS LOCATED SHALL DETERMINE THE INHERITANCE TAX THAT IS DUE ON ANY INTEREST IN PROPERTY INCLUDED IN THE ESTATE WHEN THE PERSONAL REPRESENTATIVE OF THE DECEDENT ACCOUNTS FOR THE DISTRIBUTION OF THE PROPERTY.

(B) NO FORMAL ADMINISTRATION OF ESTATE.

IF THERE IS NO FORMAL ADMINISTRATION OF AN ESTATE, THE REGISTER IN THE COUNTY WHERE THE INVENTORY REQUIRED UNDER § 7-225(C), (D), OR (E) OF THIS SUBTITLE IS TO BE FILED SHALL:

(1) DETERMINE THE INHERITANCE TAX THAT IS DUE ON ANY INTEREST IN PROPERTY THAT PASSES FROM A DECEDENT:

(I) WHEN THE INVENTORY IS FILED; OR

(II) IF THE INVENTORY IS NOT FILED, WHEN THE APPRAISAL IS FILED BY THE APPRAISERS APPOINTED UNDER § 7-231 OF THIS SUBTITLE; AND

(2) SEND A TAX BILL FOR THE INHERITANCE TAX DUE TO EACH PERSON RESPONSIBLE FOR PAYING THE TAX.

(C) SUBSEQUENT INTERESTS.

THE REGISTER OF THE COUNTY WHERE THE INVENTORY REQUIRED UNDER § 7-225 OF THIS SUBTITLE IS FILED SHALL DETERMINE THE INHERITANCE TAX DUE ON A SUBSEQUENT INTEREST IN PROPERTY THAT PASSES FROM A DECEDENT.

REVISOR'S NOTE: Subsection (a) of this section is new language added to state expressly that a register is responsible for determining inheritance tax when