

accounts are filed. It is based on references to the register in the first and second sentences of present ET § 7-307(a).

Subsection (b) of this section is new language derived without substantive change from the first clause of former Art. 81, § 169(c) and the second clause of the second sentence and, as it related to tax determination, the first sentence of § 170.

Subsection (c) of this section is new language added to clarify that the register determines the tax on a subsequent interest in property that passes from a decedent based on the method under § 7-210 of this subtitle.

In the introductory language of subsection (b) of this section, the reference to the inventory "required under § 7-225 ... (e) of this subtitle" is added to encompass inventories of foreign personal representatives. This addition is based on present ET § 5-504(a). Thus, the former narrower reference to inventories "as required by" former Art. 81, § 169, is deleted.

Subsection (b)(2) of this section is revised to apply in cases where inventories are filed, as well as in cases when inventories are not.

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

#### 7-215. TAX PAYMENT IN GENERAL.

THE PERSON RESPONSIBLE UNDER § 7-216 OF THIS SUBTITLE FOR PAYING THE INHERITANCE TAX SHALL PAY IT TO THE REGISTER WHO DETERMINES THE INHERITANCE TAX UNDER § 7-214 OF THIS SUBTITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from the second clause of the first sentence of former Art. 81, § 152, the second clause of § 169(c), and the first clause of the second sentence of § 170, as those provisions required payment be made to the register.

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

#### 7-216. PERSON REQUIRED TO PAY TAX; SOURCE.