

(B) NO FORMAL ADMINISTRATION.

EXCEPT AS PROVIDED IN § 7-218 OF THIS SUBTITLE AND SUBSECTIONS (C), (D), AND (E) OF THIS SECTION, IF THERE IS NO FORMAL ADMINISTRATION SUBJECT TO THE JURISDICTION OF A COURT FOR PROPERTY THAT PASSES FROM A DECEDENT, THE PERSON RESPONSIBLE FOR PAYING THE INHERITANCE TAX SHALL PAY THE TAX WHEN THE REGISTER DETERMINES THE AMOUNT DUE.

(C) PARTIAL INTEREST VALUED.

EXCEPT AS PROVIDED BY SUBSECTION (D) OF THIS SECTION, IF AN INTEREST IN PROPERTY IS VALUED UNDER § 7-209(D) OR (E) OR § 7-210 OF THIS SUBTITLE, THE PERSON RESPONSIBLE FOR PAYING THE INHERITANCE TAX SHALL PAY THE TAX WITHIN 30 DAYS AFTER THE DETERMINATION OF THE INHERITANCE TAX DUE ON THE INTEREST.

(D) TAX ON SUBSEQUENT INTEREST NOT PREPAID.

IF THE INHERITANCE TAX ON A SUBSEQUENT INTEREST IN PROPERTY IS NOT PREPAID, THE PERSON RESPONSIBLE FOR PAYING THE TAX SHALL PAY THE TAX WHEN THE INTEREST VESTS IN POSSESSION.

(E) WHEN SPECIALLY VALUED PROPERTY DISQUALIFIED.

IF ADDITIONAL INHERITANCE TAX BECOMES DUE UNDER § 7-221 OF THIS SUBTITLE, THE PERSON RESPONSIBLE FOR PAYING THE TAX SHALL PAY THE TAX WHEN THE DISQUALIFYING EVENT OCCURS.

REVISOR'S NOTE: Subsection (a) of this section is new language that repeats the provisions of the second sentence of ET § 7-307.

Subsections (b), (c), and (d) of this section are new language derived without substantive change from the first clause of the second sentence of former Art. 81, § 160, the third sentence of § 161(a) and the first through third clauses of the first sentence of (c), the second clause of § 169(c), and the first clause of the second sentence of § 170.

Subsection (e) of this section is new language added to state expressly the time of payment when property that is specially valued under § 7-211 of this subtitle is disqualified under § 7-221 of this subtitle.

In subsection (a) of this section, the language "when the register determines the amount due" is added to reflect § 7-214(a) of this subtitle.

In subsections (b) and (c) of this section, the references to specific circumstances under which the payment is due are substituted for the former references to the tax as "ascertained" and "its ascertainment", for clarity.