

AND PENALTY ON THE DEATH TAXES DUE TO THAT STATE FROM THE ESTATE OF THE DECEDENT.

REVISOR'S NOTE: This section is new language derived without substantive change from the third, fourth, and sixth sentences of former Art. 81, § 173.

In subsections (a) through (c) of this section, the defined term "death taxes" is substituted for the former enumerations of types of death taxes for clarity.

In the introductory language of subsection (a) of this section, the phrase "unit responsible for collecting" is substituted for the former phrase "official or body charged with", for clarity. As to the word "unit", see the General Revisor's Note to this article.

Also in the introductory language of subsection (a) of this section, the word "subdivision" is substituted for the former word "territory", to conform to the reference to a political subdivision of a domiciliary state.

Also in the introductory language of subsection (a) of this section, the former phrase "shall be deemed a party interested in such estate to the extent that he or it" is deleted as surplusage.

In subsection (a)(1) of this section, the reference to an accounting "of the property in this State" is substituted for the former reference to an accounting "therein", for clarity.

In subsection (b) of this section, the term "personal representative" is substituted for the former terms "executor" and "administrator", for clarity and consistency.

Defined terms: "Court" § 7-101
 "Death taxes" § 7-101 "Estate" § 7-201
 "Property" § 1-101 "State" § 1-101

7-229. RESERVED.

7-230. RESERVED.

PART VI. ADMINISTRATION.

7-231. ADMINISTRATION BY REGISTER.

(A) IN GENERAL.

IN ADDITION TO THE DUTIES SET FORTH ELSEWHERE IN THIS SUBTITLE AND THE ESTATES AND TRUSTS ARTICLE, THE REGISTER HAS THE DUTIES SET FORTH IN THIS SECTION.