

REVISOR'S NOTE: This section is new language derived without substantive change from the second clause of the second sentence of former Art. 62A, § 4.

The reference to "each decedent for whom a Maryland estate tax return is filed with the register" is substituted for the former phrase "in each case", for clarity. In practice, a register makes this certification in the space provided on the Maryland estate tax return and forwards the return to the Comptroller.

As to filing Maryland estate tax returns, see § 7-305 of this title.

Defined terms: "Comptroller" § 1-101

"Inheritance tax" § 1-101

"Maryland estate tax" § 1-101

"Register" § 7-101

#### 7-233. PAYMENTS, COMMISSIONS, AND REPORTS.

##### (A) PAYMENT TO COMPTROLLER.

EACH MONTH, EACH REGISTER SHALL PAY INTO THE STATE TREASURY AN AMOUNT EQUAL TO THE INHERITANCE TAX COLLECTED IN THE PRECEDING MONTH, LESS THE COMMISSION ALLOWED IN SUBSECTION (B) OF THIS SECTION.

##### (B) COMMISSION ALLOWED.

A REGISTER IS ALLOWED A 25% COMMISSION ON THE INHERITANCE TAX COLLECTED.

##### (C) REPORT TO COMPTROLLER.

EACH MONTH, EACH REGISTER SHALL FILE WITH THE COMPTROLLER AN INHERITANCE TAX COLLECTION REPORT ON THE FORM THAT THE COMPTROLLER REQUIRES.

##### (D) PAYMENT OF REFUNDS.

IF AN INHERITANCE TAX CLAIM FOR REFUND UNDER § 13-901 OF THIS ARTICLE IS ALLOWED, THE REGISTER MAKING THE DETERMINATION SHALL:

(1) CERTIFY THE AMOUNT TO THE COMPTROLLER FOR PAYMENT; AND

(2) IF AUTHORIZED BY THE COMPTROLLER UNDER § 2-702 OF THIS ARTICLE, PAY THE REFUND FROM MONEY THAT THE REGISTER HAS COLLECTED UNDER THIS SUBTITLE BUT NOT PAID INTO THE STATE TREASURY.