

FORFEIT THE COMMISSION TO WHICH THE REGISTER OTHERWISE WOULD BE ENTITLED.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 176, as it referenced remittance of the inheritance tax.

In subsections (a), (c), and (d) of this section, the former references to a "clerk" are deleted as obsolete.

In subsection (c)(2) of this section, the phrase "which shall thereupon be filled as prescribed by the Constitution", which formerly modified "office", is deleted as surplusage.

Defined terms: "Comptroller" § 1-101  
"Register" § 7-101

GENERAL REVISOR'S NOTE:

The first and fifth sentences of former Art. 81, § 173, which provided for the filing of an inventory by a personal representative of a nonresident decedent of property that is not subject to death taxes in this State, are deleted as obsolete. These sentences have not been used for at least the last 15 years.

SUBTITLE 3. MARYLAND ESTATE TAX.

7-301. DEFINITIONS.

(A) IN GENERAL.

IN THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is new language derived without substantive change from the introductory phrase of former Art. 62A, § 1 and rephrased in the standard introductory language to a definition section.

(B) ESTATE.

"ESTATE" MEANS THE FEDERAL GROSS ESTATE OF A DECEDENT, AS DETERMINED BY SUBTITLE B OF THE INTERNAL REVENUE CODE.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 62A, § 1(e).

The phrase "federal gross estate" is substituted for the former references to "entire estate, and/or interest therein" and "before deducting any allowances or exemptions", for clarity.