

The Tax - General Article Review Committee notes, for the consideration of the General Assembly, that, while the Maryland estate tax generally must be paid within 15 months after a decedent dies, the federal estate tax is payable within 9 months after the death. At one time, the federal estate tax also was payable within a 15-month period. However, when the federal period was changed, there was no corresponding change in the State time period. The Tax - General Article Review Committee recommends that the State time period be changed to 9 months to correspond to the federal period.

Defined terms: "Comptroller" § 1-101
 "Federal estate tax" § 7-301
 "Maryland estate tax" § 1-101 "Person" § 1-101
 "Register" § 7-101

7-306. TAX PAYMENT.

EXCEPT AS PROVIDED IN § 7-307 OF THIS SUBTITLE, THE PERSON RESPONSIBLE FOR FILING THE FEDERAL ESTATE TAX RETURN SHALL PAY THE MARYLAND ESTATE TAX TO THE COMPTROLLER WHEN THE MARYLAND ESTATE TAX RETURN IS FILED WITH THE REGISTER.

REVISOR'S NOTE: This section is new language derived without substantive change from the first clause of former Art. 62A, § 3(a) and the second clause of the second sentence of § 4, as that clause related to tax payment.

The reference to payment "when the Maryland estate tax return is filed with the register" is substituted for the former reference to payment "15 months after ... death of the 'decedent'", to reflect that § 7-305 of this subtitle has been revised to clarify the date on which the return must be filed. This substitution ensures that, if § 7-305 of this subtitle is amended to alter the return date, the payment date also will change.

Defined terms: "Comptroller" § 1-101
 "Federal estate tax" § 7-301
 "Maryland estate tax" § 1-101 "Person" § 1-101

7-307. ALTERNATIVE PAYMENT SCHEDULE.

(A) IN GENERAL.

ON APPLICATION OF THE PERSON RESPONSIBLE FOR PAYING THE MARYLAND ESTATE TAX AND SUBJECT TO § 13-601 OF THIS ARTICLE, THE COMPTROLLER MAY ALLOW AN ALTERNATIVE PAYMENT SCHEDULE FOR THE MARYLAND ESTATE TAX, NOTWITHSTANDING ANY PAYMENT EXTENSION UNDER § 6166 OF THE INTERNAL REVENUE CODE.