

reference to the requirement to pay interest, notwithstanding approval of an alternative payment schedule.

Defined terms: "Comptroller" § 1-101
"Internal Revenue Code" § 1-101
"Maryland estate tax" § 1-101 "Person" § 1-101

7-308. MARYLAND UNIFORM ESTATE TAX APPORTIONMENT ACT.

(A) DEFINITIONS.

(1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "FIDUCIARY" MEANS A PERSONAL REPRESENTATIVE OR TRUSTEE.

(3) "PERSON" INCLUDES ANY GOVERNMENT, POLITICAL SUBDIVISION, OR GOVERNMENTAL UNIT.

(4) "PERSON INTERESTED IN THE ESTATE" MEANS ANY PERSON WHO IS ENTITLED TO RECEIVE OR HAS RECEIVED, FROM A DECEDENT WHILE ALIVE OR BY REASON OF THE DEATH OF A DECEDENT, ANY PROPERTY OR INTEREST IN PROPERTY INCLUDED IN THE TAXABLE ESTATE OF THE DECEDENT.

(5) "TAX" MEANS THE FEDERAL ESTATE TAX AND THE MARYLAND ESTATE TAX AND INTEREST AND PENALTIES IMPOSED IN ADDITION TO THE TAXES.

(B) APPORTIONMENT.

THE TAX SHALL BE APPORTIONED AMONG ALL PERSONS INTERESTED IN THE ESTATE. THE APPORTIONMENT SHALL BE MADE IN THE PROPORTION THAT THE VALUE OF THE INTEREST OF EACH PERSON INTERESTED IN THE ESTATE BEARS TO THE TOTAL VALUE OF THE INTERESTS OF ALL PERSONS INTERESTED IN THE ESTATE. THE VALUES USED IN DETERMINING THE TAX SHALL BE USED FOR THAT PURPOSE.

(C) COURT DETERMINATION.

(1) THE COURT SHALL DETERMINE THE APPORTIONMENT OF THE TAX. IF THERE ARE NO ADMINISTRATION PROCEEDINGS, THE COURT OF THE COUNTY WHERE THE DECEDENT WAS DOMICILED AT DEATH SHALL DETERMINE THE APPORTIONMENT OF THE TAX ON THE APPLICATION OF THE PERSON REQUIRED TO PAY THE TAX.

(2) IF THE COURT FINDS THAT IT IS INEQUITABLE TO APPORTION INTEREST AND PENALTIES AS PROVIDED IN THIS SECTION BECAUSE OF SPECIAL CIRCUMSTANCES, THE COURT MAY DIRECT APPORTIONMENT IN THE MANNER THAT IT FINDS EQUITABLE.

(3) THE EXPENSES REASONABLY INCURRED BY ANY FIDUCIARY AND BY ANY OTHER PERSON INTERESTED IN THE ESTATE IN CONNECTION