GENERAL REVISOR'S NOTE:

Former Art. 62A, § 6, which provided for reimbursement or contribution for the payment of death taxes, is deleted as obsolete in light of the Maryland Uniform Estate Tax Apportionment Act.

The first sentence of former Art. 62A, § 8, which referred to the effect of amending Title 26 of the Internal Revenue Code, is deleted as unnecessary in light of Art. 1, § 21 of the Code.

Former Art. 62A, § 10, which concerned the effect on estates on which taxes had not been paid as of 1928 and refunds where taxes were paid before then, is deleted as obsolete.

Former Art. 62A, § 11, which provided for incorporation, by reference, of the provisions of the Revenue Act of 1926 and amendments, is deleted as surplusage.

Former Art. 62A, § 12, which provided for severability of the provisions of this subtitle, is deleted as unnecessary in light of Art. 1, § 23 of the Code and other independent provisions of law.

SUBTITLE 4. TAX ON COMMISSIONS OF PERSONAL REPRESENTATIVES.

7-401. IMPOSITION OF TAX.

EXCEPT AS PROVIDED IN § 7-402 OF THIS SUBTITLE, A TAX IS IMPOSED ON EACH COMMISSION ALLOWABLE BY A COURT TO A PERSONAL REPRESENTATIVE, WHETHER THE PERSONAL REPRESENTATIVE:

(1) ACTUALLY RECEIVES THE COMMISSION; OR

(2) CONSTRUCTIVELY RECEIVES THE COMMISSION:

(I) BY WAIVING THE COMMISSION; OR

(II) BY RECEIVING A LEGACY AS COMPENSATION OR AS A SUBSTITUTE FOR THE COMMISSION.

REVISOR'S NOTE: This section is new language derived without substantive change from the second and third clauses and, except as it related to the tax rate, the first clause of the first sentence of former Art. 81, § 144.

The word "imposed" is substituted for the former references to the commissions being "subject to" and the tax being "due and payable", for clarity.

The former references to "special administrator[s]" are deleted as unnecessary in light of the use of the term "personal representative". As to "personal