representative", see the General Revisor's Note to Title 1 of this article.

The phrase "for the benefit of the State", which formerly modified "tax", is deleted as surplusage.

The fourth clause of the first sentence of former Art. 81, § 144, which indicated an intent that "no commissions less than this tax shall be allowed by the orphans' courts of this State", is deleted as unnecessary in light of the revision of this section.

Note that the revision of this subtitle reflects 61 Op. Att'y Gen. 869 (1976) as that opinion related to the inclusion of commissions on the sale of personal property by a personal representative when computing the tax imposed under this subtitle.

Defined term: "Court" § 7-101

7-402. EXEMPTION.

(A) IN GENERAL.

EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, THE TAX ON COMMISSIONS DOES NOT APPLY TO COMMISSIONS ON PERSONAL PROPERTY THAT PASSES FROM A NONRESIDENT DECEDENT IF, AT THE TIME OF DEATH, THE DECEDENT IS A RESIDENT OF A STATE OR FOREIGN COUNTRY WHOSE LAW, WHEN THE PERSONAL PROPERTY IS DISTRIBUTED:

(1) DOES NOT IMPOSE DEATH TAXES OR TAXES ON COMMISSIONS ON SIMILAR PERSONAL PROPERTY OF A RESIDENT OF THIS STATE; OR

(2) CONTAINS A RECIPROCAL EXEMPTION FROM TAXES SIMILAR TO THE EXEMPTION ALLOWED UNDER THIS SUBSECTION.

(B) LIMITATION.

THE EXEMPTION UNDER SUBSECTION (A) OF THIS SECTION DOES NOT APPLY TO ANY COMMISSION OF A PERSONAL REPRESENTATIVE THAT IS ALLOWABLE ON TANGIBLE PERSONAL PROPERTY THAT HAS A TAXABLE SITUS IN THIS STATE.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 174, as that sentence related to the tax on commissions.

In the introductory language of subsection (a) of this section, the former references to a law in existence "at the time of the ... transfer or other disposition of such personal property of such decedent in Maryland" and "at the time of such transfer or other disposition" are deleted as unnecessary since this section only applies to distribution.