REVISOR'S NOTE: This section is new language derived without substantive change from the tax rate provision of the first clause of the first sentence of former Art. 81, § 144.

In item (1) of this section, the clause "on which commissions are allowable" is added for clarity. Similarly, in item (2) of this section, the word "actually" is added for clarity.

Defined terms: "Court" § 7-101
"Tax on commissions" § 1-101

7-404. TAX PAYMENT.

THE PERSONAL REPRESENTATIVE SHALL PAY THE TAX ON COMMISSIONS TO THE REGISTER IN THE COUNTY WHERE THE ESTATE IS ADMINISTERED.

REVISOR'S NOTE: This section is new language that repeats the provisions of the first sentence of ET § 7-307(a), as that sentence relates to the tax on commissions.

The reference to the register "in the county where the estate is administered" is added for clarity.

Defined terms: "County" § 1-101
"Register" § 7-101
"Tax on commissions" § 1-101

7-405. CREDIT.

A SUCCESSOR PERSONAL REPRESENTATIVE IS ALLOWED A CREDIT FOR ANY TAX ON COMMISSIONS THAT A PREVIOUS PERSONAL REPRESENTATIVE PAID.

REVISOR'S NOTE: This section is new language derived without substantive change from the second clause of the second sentence of former Art. 81, § 144.

The former references to an "executor" and "special administrator" are deleted as unnecessary in light of the use of the term "personal representative".

The first clause of the second sentence of former Art. 81, § 144, which stipulated that "[t]his tax shall be payable only once on the same property", is deleted as unnecessary in light of the revision of this section.

Defined term: "Tax on commissions" § 1-101

7-406. ADMINISTRATION BY REGISTER.

(A) TAX COLLECTION.

(1) THE REGISTER SHALL: