

(2) the Montgomery County General Hospital, Incorporated, of Sandy Spring, Maryland].

7-216.

(d) If property valued under [§ 7-210] § 7-211 of this subtitle is disqualified for the special valuation under § 7-221 of this subtitle, the person who owns the property when the disqualifying event occurs shall pay any additional inheritance tax determined under § 7-221 of this subtitle.

7-304.

(b) (2) The Maryland estate tax may not exceed the amount whose timely payment in accordance with federal law would reduce the amount of the federal estate tax payable out of the Maryland estate [tax] had this subtitle not been enacted.

8-209.

(D) TO PROPERLY IDENTIFY PERSONS LISTED IN A RETURN OR DOCUMENT, A PERSON SHALL INCLUDE IN A RETURN OR DOCUMENT THE SOCIAL SECURITY OR OTHER IDENTIFYING NUMBER THAT THE DEPARTMENT REQUIRES.

8-211.

The Department shall:

(3) design the returns and OTHER forms that [are], ON COMPLETION, PROVIDE THE INFORMATION required for the administration of the financial institution franchise tax law;

8-409.

[(a) To determine the public service company franchise tax, the Department may:

- (1) examine records;
- (2) administer oaths; and
- (3) examine witnesses.

(b)] The Department shall:

- (1) administer the laws that relate to the public service company franchise tax;
- (2) adopt regulations to administer the provisions of those laws;