

Except---as---otherwise---provided---in---this---title{,---the administration-on-or-after-July-17-1974-of-estates-of-persons-who died-before-July-17-1974-shall-be-governed-by-those---statutes---in effect---before---July---17-1974,-and-the-administration-on-or-after January-17-1970-of-estates-of-persons-who-died-before-January--17-1970-shall-be-governed-by-those-statutes-in-effect-before-January 17-1970};

{1}---THOSE---STATUTES---IN-EFFECT-BEFORE-JANUARY-17-1989 SHALL-GOVERN-THE-ADMINISTRATION-ON-AND-AFTER-JANUARY-17--1989--OF ESTATES-OF-PERSONS-WHO-DIED-BEFORE-JANUARY-17-1989;

{2}---THOSE---STATUTES---IN--EFFECT--BEFORE--JULY-17-1974 SHALL-GOVERN-THE-ADMINISTRATION-ON-AND--AFTER--JULY--17--1974--OF ESTATES-OF-PERSONS-WHO-DIED-BEFORE-JULY-17-1974;-AND

{3}---THOSE---STATUTES---IN-EFFECT-BEFORE-JANUARY-17-1970 SHALL-GOVERN-THE-ADMINISTRATION-ON-AND-AFTER-JANUARY-17--1970--OF ESTATES-OF-PERSONS-WHO-DIED-BEFORE-JANUARY-17-1970-

#### Article - Estates and Trusts

15-309.

This subtitle does not affect any obligation of a corporation or transfer agent with respect to estate, inheritance, succession, GENERATION-SKIPPING TRANSFER, or other taxes imposed by the laws of this State.

#### Article - Tax - General

1-101.

(M) "MARYLAND GENERATION-SKIPPING TRANSFER TAX" MEANS THE TAX IMPOSED UNDER TITLE 7, SUBTITLE 4 OF THIS ARTICLE.

2-102.

In addition to the duties set forth elsewhere in this article and in other articles of the Code, the Comptroller shall administer the laws that relate to:

- (1) the admissions and amusement tax;
- (2) the alcoholic beverage tax;
- (3) the income tax;
- (4) the Maryland estate tax;
- (5) THE MARYLAND GENERATION-SKIPPING TRANSFER TAX;
- (6) the motor carrier tax;