

~~{2}--for--each--other--county,--a--fraction---of---the remaining tobacco tax revenue after the distribution--required by item (1) of this section:~~

~~(i)--the numerator of which is the population of the county, and~~

~~(ii)--the denominator of which is the population of those counties receiving a distribution under this item.~~

~~Subtitle (7) 15. Inheritance Tax Revenue Distribution~~

~~{2-701.} 2-1501.~~

~~The Comptroller shall distribute the inheritance tax revenue to the General Fund of the State.~~

~~{2-702.} 2-1502.~~

~~If, under § 7-233(d) of this article, a register of wills certifies a refund relating to the inheritance tax, the Comptroller:~~

~~(1) shall authorize the register to pay the refund from inheritance tax revenue that the register has not paid into the State Treasury, or~~

~~(2) if the register does not have enough revenue, shall pay the refund from the General Fund of the State.~~

7-101.

(c) ~~{(1)}~~ "Death taxes" means any estate, inheritance, legacy, [or] succession, OR GENERATION-SKIPPING TRANSFER tax imposed by a state.

~~{(2)}~~ "Death taxes", unless expressly provided otherwise, does not include the tax on commissions.

7-202.

~~{A}~~ Except as provided in SUBSECTION (B) OF THIS SECTION AND § 7-203 of this subtitle, a tax is imposed on the privilege of receiving property that passes from a decedent and has a taxable situs in the State.

~~{B}~~ THE INHERITANCE TAX DOES NOT APPLY TO PROPERTY THAT PASSES FROM A DECEDENT WHO DIES ON OR AFTER JANUARY 17, 1991.

7-204.

~~{a}~~ In this section, "clear value" means fair market value minus expenses.