

TAX;

(vi) THE MARYLAND GENERATION-SKIPPING TRANSFER

(VII) the motor carrier tax;

[(vii)] (VIII) the motor fuel tax; or

[(viii)] (IX) the savings and loan association franchise tax;

13-511-

~~A--register, on behalf of the State, or a person in interest may appeal to the Court of Special Appeals from an order or determination of an orphans' court or a court exercising the jurisdiction of the orphans' court that relates to the inheritance tax for the tax on commissions}.~~

13-601.

(a) Except as otherwise provided in this section, if a person or governmental unit fails to pay a tax imposed under this article on or before the date on which the tax is due, the tax collector shall assess interest on the unpaid tax from the due date to the date on which the tax is paid.

(b) Except as provided in subsections (c)(2) and (d) of this section, the date on which the tax is due is determined without regard to any extension of time to file a return.

(c) Interest on unpaid inheritance tax begins:

(1) 30 days after the date on which the tax is determined;

(2) on the original due date, if there is no formal administration of the estate and the tax is not paid within 30 days after the date on which the tax bill is mailed; or

(3) 30 days after the original due date, if an alternative payment schedule for inheritance tax is allowed.

(d) Interest on unpaid Maryland estate tax begins ~~15~~ 9 months after the date of the death of a decedent and applies to tax that is not paid by that date, including:

(1) an increase in Maryland estate tax due to a change in federal estate tax made after a payment of Maryland estate tax; and

(2) a payment made in accordance with an alternative payment schedule.