

~~SECTION 6. AND BE IF FURTHER ENACTED, That Section(s) 1-101(k) through (v), respectively, of Article Tax General of the Annotated Code of Maryland (as enacted by Chapter (S.B. 1) of the Acts of the General Assembly of 1988 and Sections 2 through 4 of this Act) be renumbered to be Section(s) 1-101(j) through (u), respectively.~~

~~SECTION 7. AND BE IF FURTHER ENACTED, That Section(s) 7-228 and 7-231(e) of Article Tax General of the Annotated Code of Maryland (as enacted by Chapter (S.B. 1) of the Acts of the General Assembly of 1988) be repealed and reenacted, with amendments, and transferred to be Section(s) 2-212 of Article Estates and Trusts of the Annotated Code of Maryland to read as follows:~~

~~Article Estates and Trusts~~

~~{7-231.}-2-212-~~

~~{(e)}-(A)-For an estate of a nonresident decedent, the register shall cooperate with the domiciliary taxing authorities and give them any information requested about the estate.~~

~~{7-228.}~~

~~{(a)}-(B)-For an estate of a nonresident decedent, if the death taxes and interest and penalties on the death taxes due to a domiciliary state or a political subdivision of a domiciliary state are not paid or secured, the unit responsible for collecting the death taxes in the domiciliary state or subdivision may petition and receive from the court in this State that granted letters of administration for the estate an order for:~~

~~(1) an accounting of the property in this State; and~~

~~(2) payment of the death taxes and interest and penalties on the death taxes.~~

~~{(b)}-(C)-The personal representative of an estate of a nonresident decedent is not entitled to approval for a final accounting or discharge until the personal representative files with the court that granted letters of administration for the estate:~~

~~(1) proof that all death taxes and the interest and penalties on the death taxes have been paid to or secured for the domiciliary taxing authorities; or~~

~~(2) the consent of the domiciliary taxing authorities to the final accounting or discharge.~~