

{(c)}--(D)--This--section--{and--§--7--231(e)--of--this--subtitle} shall--be--construed--liberally--to--ensure--that--the--domiciliary--state--of--a--nonresident--decendent--receives--the--death--taxes--and--the--interest--and--penalty--on--the--death--taxes--due--to--that--state--from--the--estate--of--the--decendent.

SECTION 8.---AND BE IF FURTHER ENACTED,---That---the---Laws---of Maryland read as follows:

#### Article 23---Miscellaneous Companies

164-

Every--burial--lot,--sold--or--conveyed--in--such--cemetery--and--every--crypt--sold--or--conveyed--in--any--mausoleum,--shall--be--held--by--the--proprietors--thereof--for--the--sole--purpose--of--sepulture--and--for--no--other.---The--interest--of--any--owner--in--such--lot--or--crypt--held--by--him--for--the--burial--of--himself--or--others--and--not--held--as--an--investment--shall--not--be--considered--property--and--shall--not--be--subject--to--attachment--or--execution--for--debt--or--affected--by--the--insolvent--laws--of--this--State,--but--the--interest--of--the--owner--or--owners--in--such--lots--and--crypts,--subject--to--the--rules--of--the--proprietors--of--the--cemetery--or--mausoleum--and--to--the--terms--of--any--contract--made--with--the--proprietor:--(1)--may--be--disposed--of--during--the--owner's--lifetime--with--the--consent--of--the--proprietors,--(2)--may--be--disposed--of--by--specific--reference--thereto--in--the--owner's--will,--or--otherwise,--(3)--will--pass--to--the--owner's--heirs,--as--that--term--is--defined--in--§--1-101--(f)--of--the--Estates--Article--of--the--Code.---The--interest--of--the--owner--in--such--lot--or--crypt--shall--not--be--inventoried--in--his--estate--{and--no--inheritance--taxes--shall--be--payable--thereon}.---The--interest--of--the--owner--in--any--lots--not--held--by--him--for--burial--of--himself--or--others--but--held--as--an--investment--may--be--disposed--of--as--hereinabove--set--forth--but--shall--be--considered--as--personal--property--subject--to--attachment--and--to--the--insolvent--laws--and--shall--be--inventoried--{and--shall--be--subject--to--inheritance--taxes}.---As--used--herein,--"cemetery"--shall--include--incorporated--or--unincorporated--memorial--parks,--memorial--gardens,--and--burial--societies,--whether--religious--or--not.

#### Article---Estates--and--Trusts

5-504-

{a)--A--foreign--personal--representative--administering--an--estate--which--has--property--located--in--Maryland--subject--to--THE--JURISDICTION--OF--Maryland--{inheritance--taxes}--shall--file--with--the--register---of---the---county---in---which--the--foreign--personal--representative--believes--the--largest--part--in--value--of--the--property--is--located,--a--copy--of--his--appointment--as--personal--representative--and--of--the--will--of--the--decendent,--if--there--is--a--will,--authenticated--pursuant--to--28--U.S.C.A.--§--1738,--together--with--a--verified--{application--which--shall--describe}--STATEMENT--THAT: