

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

7-104-

When--THE--COMPTROLLER--OR--a--register--OF--WILLS--claims--that--a decedent--was--domiciled--in--this--State--at--the--time--of--death--and--the taxing--authority--of--another--state--makes--a--similar--claim--on--behalf of--that--state,--then,--with--the--approval--of--the--Attorney--General of--this--State,--the--Comptroller--may--make--a--written--agreement--with--the other--taxing--authority--and--with--the--personal--representative--to submit--the--controversy--to--the--decision--of--a--board--consisting--of--1 or--any--other--uneven--number--of--arbitrators.---The--personal representative--may--make--the--agreement.---The--parties--to--the agreement--shall--select--the--arbitrator--or--arbitrators.

7-110-

When--THE--COMPTROLLER--OR--a--register--OF--WILLS--claims--that--a decedent--was--domiciled--in--this--State--at--the--time--of--death--and--the taxing--authority--of--another--state--makes--a--similar--claim--on--behalf of--that--state,--then,--with--the--approval--of--the--Attorney--General of--this--State,--the--Comptroller--may--make--a--written--agreement--of compromise--with--the--other--taxing--authority--and--the--personal representative--that--a--certain--sum--shall--be--accepted--in--full satisfaction--of--all--death--taxes--imposed--by--this--State,--including any--interest--or--penalties--to--the--date--of--filing--the--agreement. The--agreement--also--shall--determine--the--amount--to--be--accepted--by the--other--state--in--full--satisfaction--of--death--taxes.---The personal--representative--may--make--the--agreement.

7-304-

{b)-(1)--Except--as--otherwise--provided--in--this--subsection, the--Maryland--estate--tax--is--the--amount[,--if--any,--by--which]--OF--the federal--credit--{exceeds--the--total--of--death--taxes--other--than--the Maryland--estate--tax--that:

{i)--are--imposed--by--a--state--on--property--included in--the--Maryland--estate;

{ii)--are--allowable--in--computing--the--federal credit;--and

{iii)--have--actually--been--paid--out--of--the Maryland--estate--and--received--by--the--appropriate--unit--of--this State};

7-305-