

{a}--Except--as--provided--in--subsection--(b)--of--this--section, if the inheritance tax determined--on--an--interest--in--property under--§--7--209,--§--7--210,--or--§--7--211--of--this--article--is--not--paid when--due, the court--that--has--jurisdiction--to--administer--the estate--shall--order--the--personal--representative--to--sell--as--much--of the--interest--in--property--on--which--inheritance--tax--is--unpaid--as--is necessary--to:

{1}--pay--inheritance--tax--on--the--property, and

{2}--pay--the--expenses--of--the--sale.

{b}--A--court--may--not--order--the--sale--of--an--interest--in property--under--subsection--(a)--of--this--section--after--the--period provided--for--the--lien--on--the--property--under--§--13--806--of--this subtitle--has--expired.}

13-901-

{d}--A--claim--for--refund--of--Maryland--estate--tax--or--Maryland generation--skipping--transfer--tax--may--be--filed--by--a--claimant required--to--pay--the--tax--if:

{1}--the--Maryland--estate--tax--is--decreased--as--a--result off:

{i)}--a--decrease--in--the--federal--estate--tax--on--the estate, or

{ii)}--an--inheritance--tax--payment--made--after--a Maryland--estate--tax--payment, or

{2}--the--Maryland--generation--skipping--transfer--tax--is decreased--as--a--result--of--a--decrease--in--the--federal generation--skipping--transfer--tax--on--the--generation--skipping transfer.

SECTION--9.---AND--BE--IF--FURTHER--ENACTED, That--Section--1--of this--Act--shall--take--effect--July--17--1988--and--shall--be--applicable to--persons--dying--on--or--after--July--17--1988.---Those--statutes--in effect--on--June--30,--1988--shall--govern--the--administration,--on--and after--July--17--1988,--of--estates--of--persons--who--died--before--July--17 1988.

SECTION 3. AND BE IT FURTHER ENACTED, That, subject to the approval of the Director of the Department of Legislative Reference, the publishers of the Annotated Code of Maryland shall propose the correction of cross-references that are rendered incorrect by this Act.