SECTION ~~10.~~ 4. AND BE IT FURTHER ENACTED, That ~~Sections 2 through 4 of~~ this Act shall take effect January 1, 1989 and except as otherwise specifically provided, shall be applicable to persons dying on or after January 1, 1989. The Maryland generation-skipping transfer tax shall be applicable to any generation-skipping transfer for which a federal generation-skipping transfer tax return is required to be filed on or after January 1, 1989. ~~Those statutes in effect on December 31, 1988 shall govern the administration, on and after January 1, 1989, of estates of persons who died before January 1, 1989 and the imposition, rate, administration, and distribution of revenue, on and after January 1, 1989, of the tax on commissions of personal representatives of estates of persons who died before January 1, 1989.~~

~~SECTION 11. AND BE IT FURTHER ENACTED, That Sections 5 through 8 of this Act shall take effect January 1, 1991 and shall be applicable to persons dying on or after January 1, 1991. Those statutes in effect on December 31, 1990 shall govern the administration, on and after January 1, 1991, of estates of persons who died before January 1, 1991 and the imposition, rate, administration, and distribution of revenue, on and after January 1, 1991, of the inheritance tax on property passing from persons who died before January 1, 1991.~~

Approved May 27, 1988.

CHAPTER 644

(House Bill 282)

AN ACT concerning

Property Tax Assessment Appeals - Timeliness

FOR the purpose of allowing a property taxpayer to appeal a supervisor's denial of a hearing under certain circumstances; authorizing the property tax assessment appeal board where property is located to waive a certain time limitation for submitting an appeal under certain circumstances; requiring a property tax assessment appeal board to hold a hearing under certain circumstances; and generally relating to a certain time limitation for property tax assessment appeals.

BY repealing and reenacting, with amendments,

    Article - Tax - Property
    Section 14-509