

(1) AN INCREASE IN MARYLAND ESTATE TAX DUE TO A CHANGE IN FEDERAL ESTATE TAX MADE AFTER A PAYMENT OF MARYLAND ESTATE TAX; AND

(2) A PAYMENT MADE IN ACCORDANCE WITH AN ALTERNATIVE PAYMENT SCHEDULE.

(E) WAIVER.

FOR REASONABLE CAUSE, A TAX COLLECTOR MAY WAIVE INTEREST ON UNPAID TAX.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 62A, § 3(a) and (c) and the second clause of the second sentence of § 5 and former Art. 81, §§ 176A(h) and 480, the second sentence of § 152, and the third sentence of § 170.

Subsection (a) of this section is revised to state the duty of the tax collector to "assess" interest instead of a duty of a taxpayer to "pay" interest, for clarity.

In subsection (a) of this section, the defined term "governmental unit" is added for clarity. See the revisor's note to § 13-101(b) of this title.

Also in subsection (a) of this section, the former introductory clause "[n]otwithstanding any other provision of law" is deleted as unnecessary in light of this revision.

In subsections (c) and (d) of this section, the former references to a rate determined under "§ 204 of" former Art. 81 and to a rate "specified in Article 81, § 152 of the Code" are deleted as unnecessary in light of § 13-604 of this subtitle.

In subsection (c)(2) of this section, the words "if there is no formal administration of the estate" are added for clarity.

In subsection (d)(1) of this section, the reference to an "increase ... due to a change in federal estate tax after payment of Maryland estate tax" is substituted for the former reference to "such additional tax", for clarity.

Former Art. 81, § 128B(e)(2), the first and fourth clauses of the third sentence of § 133, the third sentence of § 306, the second sentence of § 311(a), and, as they related to interest, § 407(a), the second sentence of § 318(a), the first sentence of § 320, §