

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 175A(2).

Defined terms: "Comptroller" § 1-101
"Inheritance tax" § 1-101
"Revenue" § 2-101

SUBTITLE 8. MARYLAND ESTATE TAX REVENUE DISTRIBUTION.

2-801. TO GENERAL FUND.

THE COMPTROLLER SHALL DISTRIBUTE THE MARYLAND ESTATE TAX REVENUE TO THE GENERAL FUND OF THE STATE.

REVISOR'S NOTE: This section is new language derived without substantive change from the third sentence of former Art. 62A, § 4.

The reference to payment "into the General Fund of the State" is substituted for the former reference to payment to the State Treasurer, for clarity.

As to requirement for payment of collections of State revenue into State Treasury, see SF § 6-213.

Defined terms: "Comptroller" § 1-101
"Maryland estate tax" § 1-101
"Revenue" § 2-101

2-802. PAYMENT OF REFUNDS.

THE COMPTROLLER SHALL PAY REFUNDS RELATING TO THE MARYLAND ESTATE TAX FROM THE GENERAL FUND OF THE STATE.

REVISOR'S NOTE: This section is new language added to state expressly the method for paying refunds of Maryland estate tax.

Defined terms: "Comptroller" § 1-101
"Maryland estate tax" § 1-101

SUBTITLE 9. MOTOR CARRIER TAX REVENUE AND FEE DISTRIBUTION.

2-901. TO TRANSPORTATION TRUST FUND.

THE COMPTROLLER SHALL DISTRIBUTE THE MOTOR CARRIER TAX REVENUE AND FEES COLLECTED UNDER TITLE 9 OF THIS ARTICLE TO THE GASOLINE AND MOTOR VEHICLE REVENUE ACCOUNT OF THE TRANSPORTATION TRUST FUND.

REVISOR'S NOTE: This section is new language derived without substantive change from the second clause of the first sentence of former Art. 81, § 412A.