

or exhibition, and to be given to the State of Maryland for the benefit of any and every person, partnership and corporation that may be interested in the payment of such expenses.

Article - Estates and Trusts

3-201.

[(a)] The surviving spouse is entitled to receive an allowance of \$2,000 for [his] personal use, and an additional allowance of \$1,000 for the use of each unmarried child of the decedent who has not attained the age of 18 years at the time of the death of the decedent. Upon receipt of an allowance for an unmarried child under 18 years of age of the decedent who is not also a child of the surviving spouse, the surviving spouse shall distribute that allowance as provided in § 13-501 of this article.

[(b) The allowance, which is available in both testate and intestate estates, is exempt from the Maryland inheritance tax.]

REVISOR'S NOTE: Ch. ____, Acts of 1988, which enacted the Tax - General Article, also amended this section to repeal former subsection (b) and to make stylistic changes.

Former subsection (b) now appears as TG § 7-102.

Article - Natural Resources

[5-219.

The Secretary shall adopt rules and regulations subject to the review of the Joint Committee on Administrative, Executive, and Legislative Review, to carry out the provisions of Article 81, §§ 280C and 280D of the Code, which relate to the income tax modifications for reforestation and timber stand improvements.]

5-219. REFORESTATION AND TIMBER STAND IMPROVEMENTS.

(A) DEFINITIONS.

(1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) (I) "REFORESTATION" MEANS THE STOCKING OR RESTOCKING OF AN AREA WITH FOREST TREE SPECIES.

(II) "REFORESTATION" INCLUDES:

1. SITE PREPARATION BY MECHANICAL OPERATION, APPLICATION OF HERBICIDES, OR PRESCRIBED BURNING;

2. TREE PLANTING;