

WILLIAM DONALD SCHAEFER, Governor

refunds of the Maryland generation-skipping transfer tax; providing for the administration of estates and certain taxes with respect to decedents dying before a certain date; defining certain terms; providing for the effective dates and application of the provisions of this Act; and generally relating to the tax on commissions, probate fees, the Maryland estate tax, the Maryland generation-skipping transfer tax, and inheritance taxes, ~~and income taxation of estates.~~

BY repealing

Article - Tax - General  
Section 1-101(v); 2-1501 and 2-1502 and the subtitle "Subtitle 15. Tax on Commissions Revenue Distribution"; and 7-501 through 7-507, inclusive, and the subtitle "Subtitle 5. Tax on Commissions of Personal Representatives"  
Annotated Code of Maryland  
(1988 Volume)

BY repealing and reenacting, with amendments,

Article 90 - Sureties  
Section 5  
Annotated Code of Maryland  
(1985 Replacement Volume and 1988 Supplement)

BY repealing and reenacting, with amendments,

Article - Estates and Trusts  
Section 2-206, 6-102(b)(1) and (h)(2), 7-307, and 7-601(b) and (d)  
Annotated Code of Maryland  
(1974 Volume and 1988 Supplement)

BY repealing

Article - Estates and Trusts  
Section 5-606  
Annotated Code of Maryland  
(1974 Volume and 1988 Supplement)

BY adding to

Article - Estates and Trusts  
Section 5-606  
Annotated Code of Maryland  
(1974 Volume and 1988 Supplement)