

WILLIAM DONALD SCHAEFER, Governor

real property, the commissions paid to the real estate broker are an expense of administration and may not be deducted from the commissions allowed by the court to the personal representative in accordance with subsection (a) OF THIS SECTION.

Article - Tax - General

7-101.

(c) [(1)] "Death taxes" means any estate, inheritance, legacy, succession, or generation-skipping transfer tax imposed by a state.

[(2) "Death taxes", unless expressly provided otherwise, does not include the tax on commissions.]

~~7-203.~~

~~(c-1)--THE-INHERITANCE-TAX-DOES-NOT-APPLY-TO-THE-RECEIPT--OF-
INCOME-ACCURED-AND-COLLECTED-BY-THE-ESTATE-AFTER-THE-DEATH-OF-THE-
DECEDENT.~~

7-305.

(a) The person responsible for filing the federal estate tax return shall file a Maryland estate tax return with the register [15] 9 months after the date of the death of a decedent.

7-309.

[(a)] If Congress passes an act that repeals the federal credit under § 2011 of the Internal Revenue Code and does not enact a similar statute as a substitute:

(1) the provisions of this subtitle that are in effect before the passage of the Act of Congress shall apply with respect to a decedent who died before the end of the period covered by a budget bill that the General Assembly passed before the effective date of the Act of Congress; and

(2) this subtitle is void with respect to a decedent who dies after the effective date of the Act of Congress.

[(b) The person required to pay the Maryland estate tax under subsection (a)(1) of this section shall pay the tax within 1 year after the date of death of the decedent.]

~~10-101.~~

~~(d)-(1)--"Fiduciary"--means-a-person-holding-the-legal-title-
to-property-for-the-use-and-benefit-of-another-person.~~

~~(2)--"FIDUCIARY"--INCLUDES-~~