Section 7–203(j)

Annotated Code of Maryland

(1988 Volume and 1994 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – General

7–203.

(j) The inheritance tax does not apply to the receipt of property that passes from a decedent to OR FOR THE USE OF the surviving spouse of the decedent and is:

(1) an interest in property that is held in the name of the decedent and the surviving spouse and passes by right of survivorship;

(2) real property, INCLUDING LEASEHOLD PROPERTY; or

(3) the first $100,000 of property other than:

(i) real property, INCLUDING LEASEHOLD PROPERTY; or

(ii) an interest in property that passes by right of survivorship.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1995.

Approved May 18, 1995.

CHAPTER 442

(Senate Bill 517)

AN ACT concerning

Vehicle Laws – Automotive Dismantlers and Recyclers – Advertising

FOR the purpose of prohibiting a person who is not licensed as an automotive dismantler and recycler from advertising for the purchase, towing, or removal of junk or abandoned vehicles; requiring that an advertisement for the purchase, towing, or removal of junk or abandoned vehicles include the license holder's license number; and generally relating to advertising by automotive dismantlers and recyclers.

BY repealing and reenacting, with amendments,

Article – Transportation

Section 15–502

Annotated Code of Maryland

(1992 Replacement Volume and 1994 Supplement)