

occurred, the register shall issue a certificate of nondisqualification, on the form and in the manner that the Comptroller determines.

(e) The date stated in a certificate of nondisqualification shall be:

- (1) on or after the application date; and
- (2) as close as possible to the date on which the certificate is issued.

(f) A grantee of the property and the successors or assigns of the grantee may rely conclusively on the certificate issued under subsection (d) of this section.

(G) IF PROPERTY EXEMPT UNDER § 7-211(B) OF THIS SUBTITLE IS DISQUALIFIED FOR THE EXEMPTION WITHIN 5 YEARS AFTER THE DATE OF A DECEDENT'S DEATH, IN ADDITION TO THE INHERITANCE TAX DUE UNDER SUBSECTION (A) OF THIS SECTION, THE TAX COLLECTOR SHALL ASSESS:

(1) INTEREST UNDER § 13-601 OF THIS TITLE FROM THE DATE THE INHERITANCE TAX ORIGINALLY WOULD HAVE BEEN DUE IF THE ELECTION UNDER § 7-211(A) (B) OF THIS SUBTITLE HAD NOT BEEN MADE; AND

(2) A PENALTY UNDER § 13-701 OF THIS TITLE.

13-806.

(b) (3) If the unpaid inheritance tax is attributable to the disqualification of property that was qualified for special valuation OR EXEMPTION UNDER § 7-211 ~~OR~~ § 7-212 OF THIS ARTICLE, the lien:

- (i) arises on the date on which the decedent died; and
- (ii) continues for 20 years.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1996.

Approved May 14, 1996.

CHAPTER 368

(Senate Bill 82)

AN ACT concerning

**Baltimore City – Alcoholic Beverages
(Transferring and Renewing Licenses)**

FOR the purpose of prohibiting the transfer of an alcoholic beverages license into or within certain areas of Baltimore City; establishing certain exceptions; including certain areas of Baltimore City within a certain exception to certain restrictions on the issuance and transfer of certain alcoholic beverages licenses; prohibiting a license for the sale of alcoholic beverages from being transferred into a certain area of Baltimore