

**CHAPTER 546**

**(House Bill 1396)**

AN ACT concerning

**Inheritance Tax Refunds – Limitations Period**

FOR the purpose of altering the time within which a claim for refund of inheritance tax may be filed; and providing for the application of this Act.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 13-1104(d)

Annotated Code of Maryland

(1988 Volume and 1996 Supplement)

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

**Article – Tax – General**

13-1104.

(d) A claim for refund of Maryland estate tax, INHERITANCE TAX, or Maryland generation-skipping transfer tax may not be filed after 3 years from the date of the event that caused the refund.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1997 and shall be applicable to all decedents dying on or after July 1, 1997.

Approved May 8, 1997.

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**CHAPTER 547**

**(House Bill 1402)**

AN ACT concerning

**State Board of Well Drillers – Licensing – Examinations**

FOR the purpose of authorizing the State Board of Well Drillers to supplement written examinations of applicants for a well driller license with oral or practical examinations; and generally relating to the licensing of well drillers.

BY repealing and reenacting, with amendments,

Article – Environment

Section 13-304

Annotated Code of Maryland