

CHAPTER 636

(House Bill 434)

AN ACT concerning

Estates and Trusts - Lien for Payment of Inheritance Tax

FOR the purpose of ~~amending a certain provision of law to accurately and uniformly state~~ altering the duration of a lien for unpaid inheritance tax on an estate administered by a foreign personal representative.

BY repealing and reenacting, with amendments,

Article - Estates and Trusts

Section 5-505

Annotated Code of Maryland

(1991 Replacement Volume and 1998 Supplement)

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

Article - Estates and Trusts

5-505.

Until the foreign personal representative pays, or secures to the satisfaction of the register, the payment of the inheritance tax fixed as provided in § 5-504, with interest and penalties, and files the receipt for the payment or evidence of security with the register to be included among the permanent records of the court, the unpaid tax obligation shall constitute a lien against the property [for a period of four years from the date of death of the decedent] IN ACCORDANCE WITH THE PROVISIONS OF § 13-806 OF THE TAX - GENERAL ARTICLE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1999.

Approved May 27, 1999.

CHAPTER 637

(House Bill 449)

AN ACT concerning

Local Government Tort Claims Act - Interest on Judgment

FOR the purpose of providing that certain monetary limits on the liability of a local government for a judgment resulting from certain tortious acts or omissions do not include interest accrued on the judgment; providing for the application of this Act; and generally relating to the limits on liability of a local government for