

- (iii) a spouse of the decedent;
- (iv) a child or other lineal descendant of the decedent;
- (v) a stepparent or stepchild of the decedent; ~~for~~
- ~~(VI) A BROTHER OR SISTER OF THE DECEDENT;~~
- ~~(VII) A NIECE OR NEPHEW OF THE DECEDENT; OR~~

~~[(vi)] (VIII) (VII) a corporation if all of its stockholders consist of the surviving spouse, parents, stepparents, stepchildren, BROTHERS, SISTERS, AND lineal descendants of the decedent, and spouses of the lineal descendants; and~~

(2) the first \$2,000 that passes from the decedent, by survivorship, to a spouse of a lineal descendant of the decedent from savings accounts that the decedent and spouse of the lineal descendant held jointly.

(d) If a decedent died on or before May 31, 1975, the rate of the inheritance tax is the rate in effect on the date of the decedent's death.

~~(E) THE INHERITANCE TAX RATE FOR PROPERTY THAT PASSES FROM A DECEDENT TO OR FOR THE USE OF A BROTHER OR SISTER OF THE DECEDENT OR A CORPORATION DESCRIBED IN SUBSECTION (C)(1)(VII)(VI) OF THIS SECTION OF WHICH A BROTHER OR SISTER OF THE DECEDENT IS A STOCKHOLDER IS:~~

~~(E) THE INHERITANCE TAX RATE FOR PROPERTY THAT PASSES FROM A DECEDENT TO OR FOR THE USE OF A BROTHER OR SISTER OF THE DECEDENT IS:~~

- ~~(1) 8% OF THE CLEAR VALUE OF THE PROPERTY FOR DECEDENTS DYING ON OR AFTER JULY 1, 1999 BUT BEFORE JULY 1, 2000;~~
- ~~(2) 6% OF THE CLEAR VALUE OF THE PROPERTY FOR DECEDENTS DYING ON OR AFTER JULY 1, 2000 BUT BEFORE JULY 1, 2001; AND~~
- ~~(3) 4% 5% OF THE CLEAR VALUE OF THE PROPERTY FOR DECEDENTS DYING ON OR AFTER JULY 1, 2001 BUT BEFORE JULY 1, 2002;~~
- ~~(4) 2% OF THE CLEAR VALUE OF THE PROPERTY FOR DECEDENTS DYING ON OR AFTER JULY 1, 2002 BUT BEFORE JULY 1, 2003; AND~~
- ~~(5) 1% OF THE CLEAR VALUE OF THE PROPERTY FOR DECEDENTS DYING ON OR AFTER JULY 1, 2003.~~

Article - Estates and Trusts

2-205.

(e) (1) If the fees and receipts of the office are insufficient in any [month] FISCAL YEAR to pay all or a part of the expenses of the office and authorized salary of a register, the deficiency shall be [deducted by the register for that month, from the taxes due the State Comptroller from the office for that month] FUNDED FROM THE TAXES REMITTED TO THE COMPTROLLER OF THE TREASURY BY THE REGISTER