

~~(b) (1) Except as otherwise provided in this subsection, the Maryland estate tax is the amount [if any, by which] OF the federal credit [exceeds the total of death taxes other than the Maryland estate tax that:~~

~~(i) are imposed by a state on property included in the Maryland estate;~~

~~(ii) are allowable in computing the federal credit; and~~

~~(iii) except as provided in § 13-906 of this article, have actually been paid out of the Maryland estate and received by the appropriate unit of this State].~~

~~(2) The Maryland estate tax may not exceed the amount whose timely payment in accordance with federal law would reduce the amount of the federal estate tax payable out of the Maryland estate had this subtitle not been enacted.~~

~~(e) The Maryland estate tax is not affected by a failure to take or preserve the federal credit.~~

~~7-305.~~

~~(a) The person responsible for filing the federal estate tax return shall complete, under oath, and file a Maryland estate tax return with the [register] COMPTROLLER 9 months after the date of the death of a decedent.~~

~~(b) If, after a person files a Maryland estate tax return for an estate, the federal estate tax on that estate is increased, the person shall file an amended Maryland estate tax return with the [register] COMPTROLLER when the person pays the additional federal tax.~~

~~(c) (1) NOTWITHSTANDING SUBSECTIONS (A) AND (B) OF THIS SECTION, AT THE OPTION OF THE PERSON RESPONSIBLE FOR FILING THE RETURN, A MARYLAND ESTATE TAX RETURN OR AN AMENDED MARYLAND ESTATE TAX RETURN MAY BE FILED WITH THE REGISTER INSTEAD OF THE COMPTROLLER.~~

~~(2) A REGISTER SHALL PROMPTLY FORWARD TO THE COMPTROLLER A MARYLAND ESTATE TAX RETURN OR AMENDED MARYLAND ESTATE TAX RETURN THAT HAS BEEN FILED WITH THE REGISTER.~~

~~7-306.~~

~~Except as provided in § 7-307 of this subtitle, the person responsible for filing the federal estate tax return shall pay the Maryland estate tax to the Comptroller when the Maryland estate tax return is filed [with the register].~~

~~13-101.~~

~~(e) (2) "Tax collector" includes:~~

~~(i) the Comptroller; AND~~

~~(ii) the Department, with respect to:~~

~~1. the financial institution franchise tax; and~~