

(ii) uncollectible.

~~[(b) (1) Except as otherwise provided in this subsection, a lien for unpaid inheritance tax:~~

~~(i) arises on the date of distribution; and~~

~~(ii) continues for 4 years.~~

~~(2) If the property is subject to a special valuation under § 7-211 of this article, a lien:~~

~~(i) arises on the date on which the interest in the property vests in possession; and~~

~~(ii) continues for 4 years.~~

~~(3) If the unpaid inheritance tax is attributable to the disqualification of property that was qualified for special valuation or exemption under § 7-211 of this article, the lien:~~

~~(i) arises on the date on which the decedent died; and~~

~~(ii) continues for 20 years.]~~

~~13-901.~~

~~(d) A claim for refund of Maryland estate tax or Maryland generation skipping transfer tax may be filed by a claimant required to pay the tax if:~~

~~(1) the Maryland estate tax is decreased as a result of:~~

~~(i)] a decrease in the federal estate tax on the estate[, or~~

~~(ii) an inheritance tax payment made after a Maryland estate tax payment]; or~~

~~(2) the Maryland generation skipping transfer tax is decreased as a result of a decrease in the federal generation skipping transfer tax on the generation skipping transfer.~~

~~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 4. 5. AND BE IT FURTHER ENACTED, That Section(s) 7-228 and 7-231(e) of Article Tax General of the Annotated Code of Maryland be repealed and reenacted, with amendments, and transferred to be Section(s) 2-213 of Article Estates and Trusts of the Annotated Code of Maryland, to read as follows:~~

~~Article Estates and Trusts~~