

~~[7 231.] 2 213.~~

~~[(c)] (A) For an estate of a nonresident decedent, the register shall cooperate with the domiciliary taxing authorities and give them any information requested about the estate.~~

~~[7 228.]~~

~~[(a)] (B) For an estate of a nonresident decedent, if the death taxes and interest and penalties on the death taxes due to a domiciliary state or a political subdivision of a domiciliary state are not paid or secured, the unit responsible for collecting the death taxes in the domiciliary state or subdivision may petition and receive from the court in this State that granted letters of administration for the estate an order for:~~

~~(1) [an] AN accounting of the property in this State; and~~

~~(2) [payment] PAYMENT of the death taxes and interest and penalties on the death taxes.~~

~~[(b)] (C) The personal representative of an estate of a nonresident decedent is not entitled to approval for a final accounting or discharge until the personal representative files with the court that granted letters of administration for the estate:~~

~~(1) [proof] PROOF that all death taxes and the interest and penalties on the death taxes have been paid to or secured for the domiciliary taxing authorities; or~~

~~(2) [the] THE consent of the domiciliary taxing authorities to the final accounting or discharge.~~

~~[(c)] (D) This section [and § 7 231(e) of this subtitle] shall be construed liberally to ensure that the domiciliary state of a nonresident decedent receives the death taxes and the interest and penalty on the death taxes due to that state from the estate of the decedent.~~

~~SECTION 5. 6. AND BE IT FURTHER ENACTED, That the Department of Budget and Management, the Comptroller of the Treasury, and the Chief Judge of the Court of Appeals, in cooperation with representatives of the registers of wills, jointly shall conduct a study and report to the budget committees House Appropriations Committee, House Committee on Ways and Means, and Senate Budget and Taxation Committee of the General Assembly on or before December 31, 2000 2001, in accordance with § 2 1246 of the State Government Article, on the appropriate long range mechanisms for funding and budgetary control and oversight of the registers of wills offices in light of the repeal of the inheritance tax as provided under this Act. The report shall include recommendations as to whether the budgets of the registers of wills offices should be included in the budget for the Executive Branch or the Judicial Branch of government and the appropriate level of budgetary oversight and shall include drafts of any legislative changes necessary to implement the recommendations as to:~~