

(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] SUBJECT TO § 7-309 OF THIS SUBTITLE, 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.

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

7-309.

(A) [If Congress passes an act] NOTWITHSTANDING AN ACT OF CONGRESS that repeals OR REDUCES the federal credit under § 2011 of the Internal Revenue Code, [and does not enact a similar statute as a substitute:

(1) the provisions of this subtitle [that are] in effect before the passage of the Act of Congress shall apply with respect to a decedent who [died before the end of the period covered by a budget bill that the General Assembly passed before the effective date of the Act of Congress; and

(2) this subtitle is void with respect to a decedent who dies after the effective date of the Act of Congress] DIES AFTER THE EFFECTIVE DATE OF THE ACT OF CONGRESS SO AS TO CONTINUE THE MARYLAND ESTATE TAX IN FORCE WITHOUT REDUCTION IN THE SAME MANNER AS IF THE FEDERAL CREDIT HAD NOT BEEN REPEALED OR REDUCED.

(B) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, AFTER THE EFFECTIVE DATE OF AN ACT OF CONGRESS DESCRIBED IN SUBSECTION (A) OF THIS SECTION, THE MARYLAND ESTATE TAX SHALL BE DETERMINED USING:

(I) THE FEDERAL CREDIT ALLOWABLE BY § 2011 OF THE INTERNAL REVENUE CODE AS IN EFFECT BEFORE THE REDUCTION OR REPEAL OF THE FEDERAL CREDIT PURSUANT TO THE ACT OF CONGRESS; AND

(II) OTHER PROVISIONS OF FEDERAL ESTATE TAX LAW, INCLUDING THE APPLICABLE UNIFIED CREDIT ALLOWED AGAINST THE FEDERAL ESTATE TAX, AS IN EFFECT ON THE DATE OF THE DECEDENT'S DEATH.

(2) IF THE FEDERAL ESTATE TAX IS NOT IN EFFECT ON THE DATE OF THE DECEDENT'S DEATH, THE MARYLAND ESTATE TAX SHALL BE DETERMINED USING:

(I) THE FEDERAL CREDIT ALLOWABLE BY § 2011 OF THE INTERNAL REVENUE CODE AS IN EFFECT BEFORE THE REDUCTION OR REPEAL OF THE FEDERAL CREDIT PURSUANT TO THE ACT OF CONGRESS; AND

(II) OTHER PROVISIONS OF FEDERAL ESTATE TAX LAW, INCLUDING THE APPLICABLE UNIFIED CREDIT ALLOWED AGAINST THE FEDERAL ESTATE TAX, AS IN EFFECT ON THE DATE IMMEDIATELY PRECEDING THE EFFECTIVE DATE OF THE REPEAL OF THE FEDERAL ESTATE TAX.