

- (i) State agencies; or
- (ii) petitioners who are determined by the Office of Administrative Hearings to be unable to pay the fees.

(3) A fee charged under paragraph (1) of this subsection for filing an appeal shall be refunded to a party who initiates the appeal if the party receives a favorable decision from the administrative law judge.

Article - Tax - General

7-309.

(a) Notwithstanding an Act of Congress that repeals or reduces the federal credit under § 2011 of the Internal Revenue Code, the provisions of this subtitle in effect before the passage of the Act of Congress shall apply with respect to a decedent who 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to continue the Maryland estate tax in force without reduction in the same manner as if the federal credit had not been repealed or reduced.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)] PARAGRAPHS (2) AND (3) 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] EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, 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.

(3) (1) NOTWITHSTANDING ANY INCREASE IN THE UNIFIED CREDIT ALLOWED AGAINST THE FEDERAL ESTATE TAX FOR DECEDENTS DYING AFTER 2003, THE UNIFIED CREDIT USED FOR DETERMINING THE MARYLAND ESTATE TAX MAY NOT EXCEED THE APPLICABLE CREDIT AMOUNT CORRESPONDING TO AN APPLICABLE EXCLUSION AMOUNT OF \$1,000,000 WITHIN THE MEANING OF § 2010(C) OF THE INTERNAL REVENUE CODE.