

(II) THE MARYLAND ESTATE TAX SHALL BE DETERMINED WITHOUT REGARD TO ANY DEDUCTION FOR STATE DEATH TAXES ALLOWED UNDER § 2058 OF THE INTERNAL REVENUE CODE.

(4) IF A FEDERAL ESTATE TAX RETURN IS NOT REQUIRED TO BE FILED, THE PERSON RESPONSIBLE FOR PAYING THE INHERITANCE TAX ON PROPERTY THAT PASSES FROM A DECEDENT UNDER SUBTITLE 2 OF THIS TITLE IS RESPONSIBLE FOR FILING A MARYLAND ESTATE TAX RETURN AND PAYING THE MARYLAND ESTATE TAX IMPOSED ON THE TRANSFER OF THE MARYLAND ESTATE OF THE DECEDENT.

10-106.1.

(A) AN INDIVIDUAL SUBJECT TO THE STATE INCOME TAX UNDER § 10-105(A) OF THIS SUBTITLE, BUT NOT SUBJECT TO THE COUNTY INCOME TAX UNDER § 10-106 OF THIS SUBTITLE, SHALL BE SUBJECT TO THE TAX IMPOSED UNDER THIS SECTION.

(B) THE RATE OF THE TAX IMPOSED UNDER THIS SECTION SHALL BE EQUAL TO THE LOWEST COUNTY INCOME TAX RATE SET BY ANY MARYLAND COUNTY IN ACCORDANCE WITH § 10-106 OF THIS SUBTITLE.

(C) THE TAX IMPOSED UNDER THIS SECTION SHALL BE DISTRIBUTED BY THE COMPTROLLER IN ACCORDANCE WITH § 2-609 OF THIS ARTICLE.

10-108.

(a) Except as provided in subsection (c) of this section and unless expressly provided otherwise by law, an amendment of the Internal Revenue Code that, for a taxable year that begins in the calendar year in which the amendment is enacted, affects the determination of federal adjusted gross income or federal taxable income, does not affect the determination of Maryland taxable income under this title for any taxable year that begins in the calendar year in which the amendment is enacted.

(b) Within 60 days after an amendment of the Internal Revenue Code is enacted, the Comptroller shall prepare and submit to the Governor and, subject to § 2-1246 of the State Government Article, the President of the Senate and the Speaker of the House a report that outlines:

(1) the changes in the Internal Revenue Code; and

(2) the impact of those changes on State revenue and on various classes and types of taxpayers.

(c) Subsection (a) of this section does not apply to an amendment of the Internal Revenue Code if the Comptroller determines that the impact of the amendment on State income tax revenue for the fiscal year that begins during the calendar year in which the amendment is enacted will be less than \$5,000,000.

10-210.1.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.