

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 153 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Inheritance Tax", sub-heading "In General", be and it is hereby repealed and re-enacted, with amendments, and to read as follows:

153. Tax on appraised value of personal property; sale of property to pay tax.

When any species of property other than money or real estate shall be subject to said tax, the tax shall be paid on the appraised value thereof ~~as~~ *AS shown in the inventory* filed in the office of the register of wills of the proper county or city, ~~which appraisement shall be subject to modification by the orphans' court appointing such appraisers, for good cause shown;~~ and every executor shall have power, under the order of the orphans' court, to sell, if necessary, so much of said property as will enable him to pay said tax. **AT ANY TIME OR TIMES WITHIN FIFTEEN MONTHS AFTER THE GRANT OF LETTERS OF ADMINISTRATION, BUT NOT THEREAFTER, THE ORPHANS COURT APPOINTING THE APPRAISERS, UPON PETITION OF THE REGISTER OF WILLS OR THE EXECUTOR, AND FOR GOOD CAUSE SHOWN, MAY DIRECT THE APPRAISERS TO REAPPRAISE AND REVALUE THE PROPERTY INCLUDED IN THE INVENTORY AND STILL IN THE HANDS OF THE EXECUTOR, AND RETURN SUCH REAPPRAISEMENT AND REVALUATION IN AN AMENDED INVENTORY. IN SUCH EVENT, THE TAX SHALL BE PAID ON THE REAPPRAISED VALUE OF SUCH PROPERTY OTHER THAN MONEY OR REAL ESTATE AS SHOWN IN THE AMENDED INVENTORY.**

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1958.

Approved March 13, 1958.

CHAPTER 37

(House Bill 9)

AN ACT to add new Section 167 (c) to Article 33 of the Annotated Code of Maryland (1957 Edition), title "Elections", sub-title "Referenda", to follow immediately after Section 167 (b) thereof, relating generally to Constitutional amendments or referenda certified to the various Boards of Election Supervisors in this State ~~by the Secretary of State and to the order of such amendments or referenda on the ballots or ballot labels.~~ **BY THE SECRETARY OF STATE, AND TO LOCAL QUESTIONS ON REFERENDUM, AND TO THE ORDER OF SUCH AMENDMENTS OR REFERENDA OR QUESTIONS ON THE BALLOTS OR BALLOT-LABELS.**

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

Strike out indicates matter stricken out of bill.