

(E) NO SURVIVING ISSUE, PARENT, BROTHER, OR SISTER.

IF THERE IS NO SURVIVING ISSUE, PARENT, BROTHER, SISTER, OR ISSUE OF A BROTHER OR SISTER, THE SHARE SHALL BE THE WHOLE ESTATE.

(F) CALCULATION OF NET ESTATE.

FOR THE PURPOSES OF THIS SECTION, THE NET ESTATE SHALL BE CALCULATED WITHOUT A DEDUCTION FOR THE TAX AS DEFINED IN §11-109.

REVISOR'S NOTE: This section presently appears as Art. 93, §3-102. The section is divided into six subsections. The only changes are in language and style.

3-103. DIVISION AMONG SURVIVING ISSUE.

THE NET ESTATE, EXCLUSIVE OF THE SHARE OF THE SURVIVING SPOUSE, OR THE ENTIRE NET ESTATE IF THERE IS NO SURVIVING SPOUSE, SHALL BE DIVIDED EQUALLY AMONG THE SURVIVING ISSUE, BY REPRESENTATION AS DEFINED IN §1-210.

REVISOR'S NOTE: This section presently appears as Art. 93, §3-103. No change is made except for a reference to a specific section.

3-104. DISTRIBUTION WHEN THERE IS NO SURVIVING ISSUE.

(A) GENERAL.

IF THERE IS NO SURVIVING ISSUE THE NET ESTATE EXCLUSIVE OF THE SHARE OF THE SURVIVING SPOUSE, OR THE ENTIRE NET ESTATE IF THERE IS NO SURVIVING SPOUSE, SHALL BE DISTRIBUTED BY THE PERSONAL REPRESENTATIVE PURSUANT TO THE PROVISIONS OF THIS SECTION.

(B) PARENTS AND THEIR ISSUE.

IT SHALL BE DISTRIBUTED TO THE SURVIVING PARENTS EQUALLY, OR IF ONLY ONE PARENT SURVIVES, TO THE SURVIVOR; OR IF NEITHER PARENT SURVIVES, TO THE ISSUE OF THE PARENTS, BY REPRESENTATION.

(C) GRANDPARENTS AND THEIR ISSUE.

IF THERE IS NO SURVIVING PARENT OR ISSUE OF A PARENT, IT SHALL BE DISTRIBUTED ONE HALF TO THE SURVIVING PATERNAL GRANDPARENTS EQUALLY, OR IF ONLY ONE PATERNAL GRANDPARENT SURVIVES, TO THE SURVIVOR, OR IF NEITHER PATERNAL GRANDPARENT SURVIVES, TO THE ISSUE OF THE PATERNAL GRANDPARENTS, BY REPRESENTATION, AND ONE HALF TO THE SURVIVING MATERNAL GRANDPARENTS EQUALLY, OR