

[(2) "Death taxes", unless expressly provided otherwise, does not include the tax on commissions.]

7-203-

~~{C-1}--THE-INHERITANCE-TAX-DOES-NOT-APPLY-TO-THE-RECEIPT--OF INCOME-ACCURED-AND-COLLECTED-BY-THE-ESTATE-AFTER-THE-DEATH-OF-THE DECEDENT-~~

7-305.

(a) The person responsible for filing the federal estate tax return shall file a Maryland estate tax return with the register [15] 9 months after the date of the death of a decedent.

7-309.

[(a)] If Congress passes an act that repeals 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.

[(b) The person required to pay the Maryland estate tax under subsection (a)(1) of this section shall pay the tax within 1 year after the date of death of the decedent.]

10-101-

~~{d}-{1}--"Fiduciary"--means-a-person-holding-the-legal-title to-property-for-the-use-and-benefit-of-another-person-~~

~~{2}--"FIDUCIARY"-INCLUDES:~~

~~{i}--A-PERSONAL-REPRESENTATIVE;-AND~~

~~{ii}--EXCEPT-AS-PROVIDED--IN--PARAGRAPH--{3}--OF THIS-SUBSECTION;-A-TRUSTEE-~~

~~{2}{3} "Fiduciary"-does-not-include-~~

~~{i}--an-agent--holding-custody-or-possession-of property-that-the-principal-of-the-agent-owns;~~

~~{ii}--a-guardian;-as-defined-in-§-13-101-of--the Estates-and-Trusts-Article;~~