

AGAINST THE INHERITANCE TAX, ANY MARYLAND ESTATE TAX REFUND TO WHICH THE ESTATE WOULD BE ENTITLED AS A RESULT OF THE PAYMENT OF THE INHERITANCE TAX.

(2) IF A PERSON BECOMES ENTITLED TO AN INHERITANCE TAX REFUND THE PAYMENT OF WHICH WOULD RESULT IN AN INCREASE IN THE MARYLAND ESTATE TAX IMPOSED ON AN ESTATE, ON THE WRITTEN REQUEST OF THE PERSON MAKING A CLAIM FOR THE INHERITANCE TAX REFUND OR IF A CLAIM FOR AN INHERITANCE TAX REFUND HAS NOT BEEN MADE, THE REGISTER MAY PAY THE INHERITANCE TAX REFUND DIRECTLY TO THE COMPTROLLER TO BE APPLIED AGAINST ANY UNPAID MARYLAND ESTATE TAX OR ADDITIONAL MARYLAND ESTATE TAX THAT WOULD BECOME DUE AS A RESULT OF THE INHERITANCE TAX REFUND.

(C) IF A PAYMENT FROM THE COMPTROLLER TO THE REGISTER OR FROM THE REGISTER TO THE COMPTROLLER UNDER SUBSECTION (B) OF THIS SECTION DOES NOT DISCHARGE A PERSON'S TAX LIABILITY IN ITS ENTIRETY, THE PERSON SHALL PAY ANY REMAINING UNPAID INHERITANCE TAX TO THE REGISTER OR ANY REMAINING UNPAID MARYLAND ESTATE TAX TO THE COMPTROLLER.

(D) PAYMENT BY THE COMPTROLLER TO THE REGISTER OR BY THE REGISTER TO THE COMPTROLLER UNDER SUBSECTION (B) OF THIS SECTION SHALL SATISFY THE OBLIGATION OF THE REGISTER OR COMPTROLLER TO PAY A REFUND TO THE EXTENT OF THE PAYMENT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1997.

Approved May 22, 1997.

CHAPTER 646

(House Bill 172)

AN ACT concerning

Child Support Enforcement – Legal Representation

FOR the purpose of establishing that the Child Support Enforcement Administration may be the complainant in a paternity proceeding in which the Administration is providing child support services under federal law; authorizing the Administration to initiate certain legal proceedings in any support action in which the Administration is providing child support services under federal law; specifying the role of certain attorneys who initiate or participate in certain legal proceedings and the effect of certain representation; requiring these attorneys to advise certain persons of the effect of the representation; and generally relating to legal representation in certain child support proceedings.

BY repealing and reenacting, with amendments,