

responsible for paying the inheritance tax shall pay the tax when the register determines the amount due, at the time that the representative accounts for the distribution of property of the estate.

(B) EXCEPT AS PROVIDED IN § 7-218 OF THIS SUBTITLE AND SUBSECTIONS (C), (D), AND (E) OF THIS SECTION, IF AN ESTATE IS ADMINISTERED UNDER MODIFIED ADMINISTRATION, THE PERSON RESPONSIBLE FOR PAYING THE INHERITANCE TAX SHALL PAY THE TAX WHEN THE PERSONAL REPRESENTATIVE FILES THE FINAL REPORT UNDER MODIFIED ADMINISTRATION.

[(b)](C) Except as provided in § 7-218 of this subtitle and subsections (c), (d), and (e) of this section, if there is no formal administration subject to the jurisdiction of a court for property that passes from a decedent, the person responsible for paying the inheritance tax shall pay the tax when the register determines the amount due.

[(c)](D) Except as provided by subsection (d) of this section, if an interest in property is valued under § 7-209(d) or (e) or § 7-210 of this subtitle, the person responsible for paying the inheritance tax shall pay the tax within 30 days after the determination of the inheritance tax due on the interest.

[(d)](E) If the inheritance tax on a subsequent interest in property is not prepaid, the person responsible for paying the tax shall pay the tax when the interest vests in possession.

[(e)](F) If additional inheritance tax becomes due under § 7-221 of this subtitle, the person responsible for paying the tax shall pay the tax when the disqualifying event occurs.

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

May 22, 1997

The Honorable Casper R. Taylor, Jr.  
Speaker of the House  
State House  
Annapolis MD 21401

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed House Bill 1012.

This bill prohibits an alcoholic beverages licensee in Baltimore County from permitting adult entertainment on the licensed premises or on property adjacent to the licensed premises over which the holder has ownership or control. The prohibition does not apply to a licensee that offered adult entertainment on the licensed premises for at least five calendar days between March 8, 1996 and April 8, 1996, or to a transferee of a license from a holder who meets the previous exception as long as the transferee continues to offer adult entertainment on the same premises. The Board of License Commissioners shall suspend or revoke the license of a violator and/or impose a fine on the holder.