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§7-232.

Each register shall certify to the Comptroller the amount of inheritance tax paid for each decedent for whom a Maryland estate tax return is filed with the register or for whom the register receives a request for the certification from:

- (1) the Comptroller;
- (2) the personal representative of the decedent's estate; or
- (3) any person required to file a Maryland estate tax return with regard to property passing from the decedent.

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