

## Article - Tax - General

[Previous][Next]

§7-233.

(a) Each month, each register shall pay into the State Treasury an amount equal to the inheritance tax collected in the preceding month, less the commission allowed in subsection (b) of this section.

(b) A register is allowed a 25% commission on the inheritance tax collected.

(c) Each month, each register shall file with the Comptroller an inheritance tax collection report on the form that the Comptroller requires.

(d) If an inheritance tax claim for refund under § 13-901 of this article is allowed, the register making the determination shall:

(1) certify the amount to the Comptroller for payment; and

(2) if authorized by the Comptroller under § 2-702 of this article, pay the refund from money that the register has collected under this subtitle but not paid into the State Treasury.

[Previous][Next]