

Article - Tax - General

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§7-216.

(a) (1) Except as otherwise provided in this section, the inheritance tax on property that passes from a decedent shall be paid, before it is distributed, by the person who distributes the property.

(2) The person who distributes property that passes from a decedent is liable for the inheritance tax on the property distributed until the tax is paid.

(3) Unless a decedent specified a source for paying the inheritance tax and there is sufficient money from that source, the court may order sale of property to pay the inheritance tax on the property.

(b) The inheritance tax on property that passes from a decedent shall be paid by the recipient if:

(1) the person who distributes the property does not pay the tax as required by subsection (a) of this section; or

(2) the property passes from the decedent to the recipient without distribution.

(c) If the property that passes from a decedent is a subsequent interest, the inheritance tax on the property shall be paid:

(1) by the person by or for whom a prepayment application is made under § 7-219 of this subtitle; or

(2) if the inheritance tax is not prepaid on the subsequent interest, by the person in whom the property or subsequent interest ultimately vests.

(d) If property valued or exempt under § 7-211 of this subtitle is disqualified for the special valuation or exemption under § 7-221 of this subtitle, the person who owns the property when the disqualifying event occurs shall pay any additional inheritance tax determined under § 7-221 of this subtitle.

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