

**§8-113. Termination of receivership**

If at the expiration of 8 years after the date of the disappearance or absconding found by the court under section 8-105, the absentee's property has not been accounted for, delivered or paid over under section 8-112, the court shall order distribution of the remainder to the persons to whom, and in the shares and proportions in which, the absentee's property would have been distributed if the absentee had died intestate within the State on the day 8 years after the date of the disappearance or absconding. The receiver shall deduct from the share of each distributee and pay to the State Tax Assessor the amount each distributee would have paid in an inheritance tax to the State if the distributee had received the property by inheritance from a deceased resident of the State. [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

**SECTION HISTORY**

PL 2017, c. 402, Pt. A, §2 (NEW). PL 2017, c. 402, Pt. F, §1 (AFF). PL 2019, c. 417, Pt. B, §14 (AFF).

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