
By: Delegate Cryor

Introduced and read first time: February 1, 1996

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Inheritance Tax and Income Tax - Owners of Professional Football Teams Located in the**
3 **State**

4 FOR the purpose of providing that for purposes of the inheritance tax, a decedent shall
5 be deemed to have been domiciled in the State at death if the decedent within a
6 certain time before the date of death owned a certain interest in a professional
7 football team located in the State; and including within the definition of "resident"
8 for income tax purposes certain individuals who own a certain interest in a
9 professional football team located in the State.

10 BY adding to

11 Article - Tax - General
12 Section 7-202.1 and 10-101(h)(4)
13 Annotated Code of Maryland
14 (1988 Volume and 1995 Supplement)

15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
16 MARYLAND, That the Laws of Maryland read as follows:

17 **Article - Tax - General**

18 7-202.1.

19 NOTWITHSTANDING ANY OTHER PROVISION OF LAW, FOR PURPOSES OF THE
20 INHERITANCE TAX, A DECEDENT SHALL BE DEEMED TO HAVE BEEN DOMICILED IN
21 THIS STATE AT DEATH IF THE DECEDENT WITHIN 3 YEARS BEFORE THE DATE OF
22 DEATH DIRECTLY OR INDIRECTLY OWNED A MAJORITY INTEREST IN A
23 PROFESSIONAL FOOTBALL TEAM LOCATED IN THE STATE.

24 10-101.

25 (h) (4) FOR PURPOSES OF MARYLAND STATE AND COUNTY INCOME TAXES,
26 "RESIDENT" INCLUDES AN INDIVIDUAL WHO DIRECTLY OR INDIRECTLY OWNS A
27 MAJORITY INTEREST IN A PROFESSIONAL FOOTBALL TEAM LOCATED IN THE STATE.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
29 July 1, 1996.