

HOUSE BILL 1178
EMERGENCY BILL

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2002 Regular Session
21r0983
CF 21r0596

By: **Delegates Bohanan, O'Donnell, Wood, Pitkin, Hubbard, Conroy, Menes,
Swain, Benson, Brown, Vallario, and ~~Frush~~ Frush, Bozman, and Cryor**

Introduced and read first time: February 8, 2002

Assigned to: Ways and Means and Judiciary

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 23, 2002

CHAPTER 98

1 AN ACT concerning

2 **Estates of Victims of September 11, 2001 Terrorist Attacks**

3 FOR the purpose of requiring the registers of wills to waive certain fees for the
4 administration of the estate of certain decedents who died as a result of wounds
5 or injury incurred on September 11, 2001 as a result of the terrorist attacks
6 against the United States on September 11, 2001; ~~providing that certain~~
7 ~~provisions of law do not prohibit an insurer from issuing a bond at no charge for~~
8 ~~the personal representative of an estate of a decedent who died as a result of~~
9 ~~wounds or injury incurred as a result of the terrorist attacks that date;~~
10 exempting from the inheritance tax the receipt of property received from certain
11 decedents who died as a result of wounds or injury incurred on September 11,
12 2001 as a result of the terrorist attacks; providing for the retroactive application
13 of this Act; making this Act an emergency measure; and generally relating to
14 estates of victims of the terrorist attacks against the United States on
15 September 11, 2001.

16 ~~BY repealing and reenacting, with amendments,~~
17 ~~Article—Estates and Trusts~~
18 ~~Section 2-206(a)~~
19 ~~Annotated Code of Maryland~~
20 ~~(2001 Replacement Volume and 2001 Supplement)~~

21 ~~BY repealing and reenacting, with amendments,~~
22 ~~Article—Insurance~~
23 ~~Section 27-212(e)~~
24 ~~Annotated Code of Maryland~~

1 (~~1997 Volume and 2001 Supplement~~)

2 ~~BY adding to~~

3 ~~Article Tax General~~

4 ~~Section 7-203(l)~~

5 ~~Annotated Code of Maryland~~

6 (~~1997 Replacement Volume and 2001 Supplement~~)

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

9 ~~Article—Estates and Trusts~~

10 ~~2-206.~~

11 (a) (1) ~~The registers of wills are entitled to charge and collect for the~~
12 ~~performance of their duties the fees in this section.~~

13 (2) (1) ~~EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS~~
14 ~~PARAGRAPH, THE REGISTER OF WILLS SHALL WAIVE ANY FEES UNDER THIS~~
15 ~~SECTION FOR THE ADMINISTRATION OF THE ESTATE OF A DECEDENT WHO DIED AS A~~
16 ~~RESULT OF WOUNDS OR INJURY INCURRED AS A RESULT OF THE TERRORIST~~
17 ~~ATTACKS AGAINST THE UNITED STATES ON SEPTEMBER 11, 2001.~~

18 (II) ~~SUBPARAGRAPH (1) OF THIS PARAGRAPH DOES NOT APPLY TO~~
19 ~~THE ESTATE OF A DECEDENT WHOM THE REGISTER OF WILLS DETERMINES WAS A~~
20 ~~PERPETRATOR OF A TERRORIST ATTACK AGAINST THE UNITED STATES ON~~
21 ~~SEPTEMBER 11, 2001.~~

22 ~~Article—Insurance~~

23 ~~27-212.~~

24 (e) ~~This section does not prohibit an insurer from:~~

25 (1) ~~paying commissions or other compensation to licensed insurance~~
26 ~~producers; {or}~~

27 (2) ~~allowing or returning to its participating policyholders, members, or~~
28 ~~subscribers lawful dividends, savings, or unabsorbed premium deposits; OR~~

29 (3) ~~ISSUING A BOND AT NO CHARGE FOR THE PERSONAL~~
30 ~~REPRESENTATIVE OF AN ESTATE OF A DECEDENT WHO DIED AS A RESULT OF~~
31 ~~WOUNDS OR INJURY INCURRED AS A RESULT OF THE TERRORIST ATTACKS AGAINST~~
32 ~~THE UNITED STATES ON SEPTEMBER 11, 2001.~~

~~Article - Tax - General~~

~~7-203.~~

~~(L) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE INHERITANCE TAX DOES NOT APPLY TO THE RECEIPT OF PROPERTY FROM A DECEDENT WHO DIED AS A RESULT OF WOUNDS OR INJURY INCURRED AS A RESULT OF THE TERRORIST ATTACKS AGAINST THE UNITED STATES ON SEPTEMBER 11, 2001.~~

~~(2) PARAGRAPH (1) OF THIS SUBSECTION DOES NOT APPLY TO A DECEDENT WHOM THE REGISTER OF WILLS DETERMINES WAS A PERPETRATOR OF A TERRORIST ATTACK AGAINST THE UNITED STATES ON SEPTEMBER 11, 2001.~~

(a) (1) Notwithstanding any other provision of law and except as provided in paragraph (2) of this subsection, the register of wills shall waive any fees authorized under § 2-206 of the Estates and Trusts Article for the administration of the estate of a decedent who died as a result of wounds or injury incurred on September 11, 2001 as a result of the terrorist attacks against the United States on that date.

(2) Paragraph (1) of this subsection does not apply to the estate of a decedent whom the register of wills determines was a perpetrator of a terrorist attack against the United States on September 11, 2001.

(b) (1) Notwithstanding any other provision of law and except as provided in paragraph (2) of this subsection, the inheritance tax imposed under § 7-202 of the Tax - General Article does not apply to the receipt of property from a decedent who died as a result of wounds or injury incurred on September 11, 2001 as a result of the terrorist attacks against the United States on that date.

(2) Paragraph (1) of this subsection does not apply to the estate of a decedent whom the register of wills determines was a perpetrator of a terrorist attack against the United States on September 11, 2001.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed to apply retroactively and shall be applied to and interpreted to affect the estates of all decedents who died as a result of wounds or injury incurred on September 11, 2001 as a result of the terrorist attacks against the United States on ~~September 11, 2001~~ that date.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health or safety, has been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.

