

# SENATE BILL 785

Q7

(9lr2883)

## **ENROLLED BILL**

*—Budget and Taxation / Ways and Means—*

Introduced by **Senators Robey and Madaleno**

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

\_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_\_ M.

\_\_\_\_\_  
President.

CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Inheritance Tax - Exemption - Domestic Partners**

3 FOR the purpose of providing an exemption from the inheritance tax for certain  
4 property that passes from a decedent to or for the use of a domestic partner of a  
5 decedent under certain circumstances; defining certain terms; providing for the  
6 application of this Act; and generally relating to an exemption from the  
7 inheritance tax for certain property that passes from a decedent to or for the use  
8 of a domestic partner of a decedent.

9 BY adding to  
10 Article – Tax – General  
11 Section 7-203(1)  
12 Annotated Code of Maryland  
13 (2004 Replacement Volume and 2008 Supplement)

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**EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.**

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

*Italics* indicate opposite chamber / conference committee amendments.



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

3 **Article - Tax - General**

4 7-203.

5 (L) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE  
6 THE MEANINGS INDICATED.

7 (II) "DOMESTIC PARTNER" MEANS AN INDIVIDUAL WITH  
8 WHOM ANOTHER INDIVIDUAL HAS ESTABLISHED A DOMESTIC PARTNERSHIP.

9 (III) "DOMESTIC PARTNERSHIP" MEANS A RELATIONSHIP  
10 BETWEEN TWO INDIVIDUALS ~~OF THE SAME SEX~~ THAT IS A DOMESTIC  
11 PARTNERSHIP WITHIN THE MEANING OF § 6-101 OF THE HEALTH - GENERAL  
12 ARTICLE.

13 (2) IF THE DOMESTIC PARTNER OF A DECEDENT PROVIDES  
14 EVIDENCE OF THE DOMESTIC PARTNERSHIP AS DESCRIBED IN § 6-101(B) OF  
15 THE HEALTH - GENERAL ARTICLE, THE INHERITANCE TAX DOES NOT APPLY TO  
16 THE RECEIPT OF AN INTEREST IN A JOINT PRIMARY RESIDENCE THAT:

17 (I) AT THE TIME OF DEATH WAS HELD IN JOINT TENANCY  
18 BY THE DECEDENT AND THE DOMESTIC PARTNER; AND

19 (II) PASSES FROM THE DECEDENT TO OR FOR THE USE OF  
20 THE DOMESTIC PARTNER.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
22 July 1, 2009, and shall be applicable to all decedents dying on or after July 1, 2009.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.