

SENATE BILL 785

Q7
SB 523/08 – B&T

9lr2883
CF HB 1215

By: **Senators Robey and Madaleno**
Introduced and read first time: February 6, 2009
Assigned to: Budget and Taxation

Committee Report: Favorable
Senate action: Adopted
Read second time: April 2, 2009

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)

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

16 **Article – Tax – General**

17 7–203.

18 (L) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE
19 THE MEANINGS INDICATED.

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.



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

3 (III) "DOMESTIC PARTNERSHIP" MEANS A RELATIONSHIP
4 BETWEEN TWO INDIVIDUALS OF THE SAME SEX THAT IS A DOMESTIC
5 PARTNERSHIP WITHIN THE MEANING OF § 6-101 OF THE HEALTH - GENERAL
6 ARTICLE.

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

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

13 (II) PASSES FROM THE DECEDENT TO OR FOR THE USE OF
14 THE DOMESTIC PARTNER.

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

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.