

CHAPTER 602

(Senate Bill 785)

AN ACT concerning

Inheritance Tax - Exemption - Domestic Partners

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

BY adding to

Article - Tax - General

Section 7-203(1)

Annotated Code of Maryland

(2004 Replacement Volume and 2008 Supplement)

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

Article - Tax - General

7-203.

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

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

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

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

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

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

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

Approved by the Governor, May 19, 2009.