

HOUSE BILL 184

Q7

4lr0656

By: **Delegates Krebs, Afzali, Arentz, Aumann, Bates, Beitzel, Boteler, Cluster, Eckardt, Elliott, Fisher, Frank, George, Glass, Haddaway-Riccio, Hogan, Hough, Impallaria, Jacobs, Kipke, McComas, McDermott, McDonough, McMillan, W. Miller, Norman, O'Donnell, Otto, Parrott, Ready, Schuh, Schulz, Serafini, Smigiel, Stocksdale, Szeliga, and Wood**

Introduced and read first time: January 15, 2014

Assigned to: Ways and Means

A BILL ENTITLED

AN ACT concerning

Estate and Inheritance Taxes – Repeal

FOR the purpose of repealing the inheritance tax; repealing the estate tax; providing for the application of this Act; and generally relating to death taxes.

BY repealing

Article – Tax – General

Section 7–201 through 7–204, 7–207 through 7–211, 7–214 through 7–221, 7–224, 7–225, 7–228, and 7–231 through 7–234 and the subtitle “Subtitle 2. Inheritance Tax”; and 7–301 through 7–309 and the subtitle “Subtitle 3. Maryland Estate Tax”

Annotated Code of Maryland

(2010 Replacement Volume and 2013 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section(s) 7–201 through 7–204, 7–207 through 7–211, 7–214 through 7–221, 7–224, 7–225, 7–228, and 7–231 through 7–234 and the subtitle “Subtitle 2. Inheritance Tax”; and 7–301 through 7–309 and the subtitle “Subtitle 3. Maryland Estate Tax” of Article – Tax – General of the Annotated Code of Maryland be repealed.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2014, and shall be applicable to decedents dying after December 31, 2013.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

