

Article - Estates and Trusts

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§3-102.

- (a) The share of a surviving spouse shall be as provided in this section.
- (b) If there is a surviving minor child, the share shall be one-half.
- (c) If there is no surviving minor child, but there is surviving issue, the share shall be the first \$15,000 plus one-half of the residue.
- (d) If there is no surviving issue but a surviving parent, the share shall be the first \$15,000 plus one-half of the residue.
- (e) If there is no surviving issue or parent, the share shall be the whole estate.
- (f) For the purposes of this section, the net estate shall be calculated without a deduction for the tax as defined in § 7-308 of the Tax - General Article.

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