

## Article - Tax - General

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§7-302.

Except as provided in § 7-303 of this subtitle, a tax is imposed on the transfer of the Maryland estate of each decedent who, at the time of death, was:

- (1) a resident of this State; or
- (2) a nonresident of this State whose estate includes any interest in:
  - (i) real property permanently located in this State; or
  - (ii) tangible personal property that has a taxable situs in this State.

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