

May 12, 2015

The Honorable Michael E. Busch
Speaker of the House
H-101 State House
Annapolis, MD 21401

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, today I have vetoed House Bill 826 – *Estate Tax – Alternative Payment Schedule – Penalty Prohibition*.

This bill prohibits a specified penalty for late payment of the Maryland estate tax if an alternative payment schedule is allowed by the Comptroller and the tax is paid in accordance with the alternative payment schedule. It also provides that the Act will apply to an estate that applies for an alternative payment schedule for payment of the Maryland estate tax on or after July 1, 2015, and receives approval by the Comptroller to pay the estate tax in accordance with an alternative payment schedule.

Senate Bill 178, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 826.

Sincerely,

Governor Lawrence J. Hogan, Jr.