

Chapter 104

(House Bill 828)

AN ACT concerning

Estate Tax – Filing of Tax Returns

FOR the purpose of altering certain requirements for filing certain estate tax returns so as to require that they be filed with the Comptroller only; and generally relating to filing Maryland estate tax returns.

BY repealing and reenacting, with amendments,
Article – Tax – General
Section 7–305(a) and (b)
Annotated Code of Maryland
(2010 Replacement Volume and 2014 Supplement)

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

Article – Tax – General

7–305.

(a) If a federal estate tax return is required to be filed, the person responsible for filing the federal estate tax return shall complete, under oath, and file a Maryland estate tax return with the Comptroller [or the register] 9 months after the date of the death of a decedent.

(b) If a federal estate tax return is not required to be filed but a federal estate tax return would be required to be filed if the applicable exclusion amount under § 2010(c) of the Internal Revenue Code were no greater than the applicable exclusion amount specified under § 7–309(b) of this subtitle, the person who would be responsible for filing the federal estate tax return shall complete, under oath, and file a Maryland estate tax return with the Comptroller [or the register] 9 months after the date of the death of the decedent.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2015.

Approved by the Governor, April 14, 2015.