

HOUSE BILL 1331

Q7, N2

7lr2401

By: **Delegates McMillan and Ghrist**

Introduced and read first time: February 10, 2017

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Estate Fairness Act – Inheritance Tax Repeal**

3 FOR the purpose of repealing the inheritance tax; providing for the application of this Act;
4 and generally relating to the inheritance tax.

5 BY repealing

6 Article – Tax – General

7 Section 7–201 through 7–204, 7–207 through 7–211, 7–214 through 7–221,
8 7–224, 7–225, 7–228, and 7–231 through 7–234 and the subtitle “Subtitle 2.

9 Inheritance Tax”

10 Annotated Code of Maryland

11 (2016 Replacement Volume)

12 Preamble

13 WHEREAS, Only the estates of individuals without direct descendants pay an
14 inheritance tax; and

15 WHEREAS, It is unfair to the estates of individuals and couples who do not have
16 children; and

17 WHEREAS, These individuals and couples are leaving Maryland, and our State is
18 losing revenue because of it; now therefore,

19 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
20 That Section(s) 7–201 through 7–204, 7–207 through 7–211, 7–214 through 7–221, 7–224,
21 7–225, 7–228, and 7–231 through 7–234 and the subtitle “Subtitle 2. Inheritance Tax” of
22 Article – Tax – General of the Annotated Code of Maryland be repealed.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
24 1, 2017, and shall be applicable to decedents dying after December 31, 2016.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

