SENATE BILL 1100

N27lr3666 By: Senators Brochin and Kagan, Kagan, and Reilly Introduced and read first time: February 17, 2017 Assigned to: Rules Re-referred to: Judicial Proceedings, February 22, 2017 Committee Report: Favorable Senate action: Adopted with floor amendments Read second time: March 30, 2017 CHAPTER AN ACT concerning Intestate Estates - Inheritance by Surviving Parent - Repeal FOR the purpose of repealing a certain provision of law allowing a surviving parent to inherit certain intestate property if there is a surviving spouse but no surviving issue; and generally relating to intestate property inherited by a surviving spouse. BY repealing and reenacting, with amendments, Article – Estates and Trusts Section 3-102 Annotated Code of Maryland (2011 Replacement Volume and 2016 Supplement) SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows: Article – Estates and Trusts 3-102.The share of a surviving spouse shall be as provided in this section. (a) (b) If there is a surviving minor child, the share shall be one-half.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

<u>Underlining</u> indicates amendments to bill.

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Strike out indicates matter stricken from the bill by amendment or deleted from the law by amendment.

Speaker of the House of Delegates.
President of the Senate.
Governor.
Approved:
SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2017.
without a deduction for the tax as defined in § 7–308 of the Tax – General Article.
[(f)] (E) For the purposes of this section, the net estate shall be calculated
[(e)] (D) If there is no surviving issue [or parent], the share shall be the whole estate.
[(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.]
(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.