

Chapter 626

(House Bill 735)

AN ACT concerning

Estates and Trusts – Share of Intestate Estate Inherited by Surviving Spouse

FOR the purpose of increasing the share of the intestate estate of a decedent inherited by a surviving spouse under certain circumstances; 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.

- (a) The share of a surviving spouse shall be as provided in this section.
- (b) If there is a surviving minor child, the share shall be one-half.
- (c) If there is no surviving minor child, but there is surviving issue, the share shall be the first **[\$15,000] ~~\$100,000~~ \$40,000** plus one-half of the residue.
- (d) If there is no surviving issue but a surviving parent, the share shall be the first **[\$15,000] ~~\$100,000~~ \$40,000** plus one-half of the residue.
- (e) If there is no surviving issue or parent, the share shall be the whole estate.
- (f) For the purposes of this section, the net estate shall be calculated without a deduction for the tax as defined in § 7–308 of the Tax – General Article.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2017.

Approved by the Governor, May 25, 2017.